

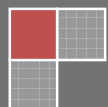
016

Notifications & Circulars under Stamp Act

ASHOKAN . PR

Digital Reference Series - 016

Disclaimer: All possible efforts have been put in to ensure that the contents match with the original notifications. However, the compiler is not responsible for any liability on account of any error in this document. The readers are advised to refer the original Gazette Notifications in case any discrepancy is felt.



NOTIFICATIONS & CIRCULARS

UNDER STAMP ACT

1. Appointment as Collector

In exercise of the powers conferred by Section 2(c) of the Kerala Stamp Act, 1959 (Act 17 of 1959) the Government of Kerala hereby appoint with effect from 01/09/1960.

- (1) The Personal Assistants to the District Collectors to be Collectors for the purposes of the Act as a whole;
- (2) The Revenue Divisional Officers to be Collectors to exercise the powers under Sections 16, 18, 31, 32, 37, 38, 39, 40, 41, 46, 47, 50, 51, 52, 54, 59 and 68 of the said Act;
- (3) The Tahsildars in charge of Taluks to be Collectors to exercise the powers under Sections 18, 46, 47, 50, 51 and 52 of the said Act; and
- (4) **[The District Registrars to be Collectors for the purpose of Sections 31, 32, 37, 38(1), 39 and 41 of the said Act]*.*

The Government of Kerala also direct that the Personal Assistants to the District Collectors shall for purpose of Section 33 of the said Act be deemed to be officers in charge of a public office and may exercise the powers under the section.

[G1-13823/59-6/RD, dt.10/03/1960 in K.G.No.33, dt.16/03/1960]

**Substituted by G1-50663/60-2/RD, dt.12/03/1962 in K.G.No.12, dt.20/03/1962 (w.e.f. 01/04/1962).*

2. Authorising Powers to District Collectors

SRO.No.159/66.— In exercise of the powers conferred by Sub-section (2) of Section 65 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby authorise the District Collectors of the State to exercise the powers specified in the said Sub-section of the said Act within their respective jurisdictions.

[G.O.(Ms)193/66/RD, dt.26/03/1966 in K.G.No.15, dt.12/04/1966]

3. Date of commencement of Kerala Stamp (Amendment) Act, 1967

SRO.No.264/67.— In exercise of the powers conferred by Sub-section (2) of Section 1 of the Kerala Stamp (Amendment) Act, 1967 (Act 17 of 1967) the Government of Kerala hereby appoint the 15th day of September, 1967 as the date on which the said Act shall come into force.

[G.O.(Ms)408/67/RD, dt.06/09/1967, published in K.G.Ext.No.181, dt.07/09/1967]

4. Revenue Divisional Officer as the other authority under Section 49

SRO.No.195/70.— Under Section 49 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby specify the Revenue Divisional Officer, as the other authority for the purpose of the said section.

[No.48785/G3/68-1/RD, dt.08/05/1970 in K.G.No.20, dt.19/05/1970]

5. Board of Revenue as the other authority under Sections 54, 55 and 58

SRO.No.196/70.— Under Sections 54, 55 and 58 of the Kerala stamp Act 1959 (17 of 1959), the Government of Kerala hereby specify the Board of Revenue as the other authority for the purpose of the said section.

[No.48785/G3/68-2/RD, dt.08/05/1970 in K.G.No.20, dt.19/05/1970]

6. Customs Bond as an instrument, may be stamped with adhesive stamps

SRO.No.212/71.— In exercise of the powers conferred by Clause (d) of Section 11 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby specify Customs Bond mentioned in Article 25 of the Schedule to the said Act as an instrument which may be stamped with adhesive stamps bearing the words “Customs duty”.

[No.2711/A3/70/TD, dt.08/06/1971 in K.G.No.25, dt.29/06/1971]

7. Appointment of District Registrars to be Collectors

SRO.No.1514/86.— In exercise of the powers conferred by Clause (c) of Section 2 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby appoint the District Registrars of the Registration Department to be Collectors to exercise the powers under Sections 45A, 46, 66 and 68 of the said Act.

[G.O.(Ms)No.132/86/TD, dt.13/10/1986, published in K.G.Ext.No.909, dt.14/10/1986]

8. Contract agreements between Films Division of India and Cine Exhibitors

SRO.No.1525/93.— In exercise of the powers conferred by Section 11 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby specify the contract agreements made between the Films Division of India, Thiruvananthapuram Branch and the Cinema Exhibitors for the purpose of supplying ‘approved’ films as instrument that may be stamped with adhesive stamps.

[G.O.(P)No.128/93/TD, dt.19/08/1993, published in K.G.No.37, dt.21/09/1993]

9. Appointment as Collector

In exercise of the powers conferred by Section 2(9) of the Indian Stamp Act, 1899 (Central Act II of 1899) and in supersession of previous notifications on the subject, the Government of Kerala hereby appoint with effect from 01/09/1960:

- (1) the Personal Assistants to the District Collectors to be Collectors for purposes of the Act as a whole;
- (2) the Revenue Divisional Officers to be Collectors to exercise the powers under Sections 16, 18, 31, 32, 38, 39, 40, 41, 42, 48,49, 52, 53, 54, 56, 61 and 73 of the said Act;
- (3) the Tahsildars in charge of Taluks to be Collectors to exercise the powers under Sections 18, 48,49, 52, 53 and 54 of the said Act; and
- (4) the District Registrars to be Collectors to exercise the powers under Sections 16, 38(2), 40 and 42 of the said Act;
- (5) the Sub Registrars to be Collectors to exercise the powers under Section 16 of the said Act.

The Government of Kerala also direct that the Personal Assistants to the District Collectors shall for purposes of Section 33 of the said Act be deemed to be officers-in-charge of a public office and may exercise the powers under the Section from the said date.

[G1-13823/59-7/RD, dt.10/08/1960]

10. Co-operative Societies

SRO.No.75/60.— In exercise of the powers conferred by Sub-sections (1) and (2) of Section 35 of the Travancore-Cochin Co-operative Societies Act, 1951 (Act X of 1952) and by Sub-sections (2)(a) and (2)(b), Section 30 of the Madras Co-operative Societies Act (VI of 1932) and in supersession of all notifications issued on the subject, the Government of Kerala direct in respect of Co-operative Societies registered in the State as follows:—

1. The stamp duty, registration fees and fees for encumbrance certificate payable under the Stamp Act and the Registration Act, in force in the State shall be remitted to the Co-operative Societies, in the following cases to the extent indicated in each case.
 - a. The whole stamp duty with which under the Kerala Stamp Act, 1959 (Act 17 of 1959) instruments executed by or on behalf of any registered Co-operative Society or instruments executed by “any officer of a Guardian of minor” and relating to the business thereof and decisions, awards or orders of the Registrar or the Arbitrator under the said Co-operative Societies Act.
 - b. One-half of all fees payable under the law of registration for the time being in force, in respect of any document executed by or on behalf of any registered Co-operative Society or by any officer of such society or member in his own capacity or/by and in the capacity of a guardian of minor and relating to the business thereof provided the fees at full rate shall be levied in respect of documents of the value exceeding Rs.5000/-
 - c. The whole of the search fees payable under Article XI of the table of fees prescribed under Section 78 of the Indian Registration Act, 1908 (Act XVI of 1908) by Notification No. G.O.(P)687/66/RD, dated 17th December 1966, in respect of applications for encumbrance certificates, made by the Land Mortgage Banks in connection with loans not exceeding Rs.2000/-.
 - d. One-half of the search fees payable under Article XI of the table of fees prescribed under Section 78 of the Indian Registration Act, 1908 (Act XVI of 1908) by notification No. G.O.(P)687/66/RD, dated 17th December, 1966 in respect of applications for encumbrance certificate made by the President or Secretary or the Managing Director of a registered Co-operative society other than Land Mortgage Banks and in the case of Land Mortgage Bank by the President, Secretary or Managing Director or by an officer not below the rank of an Inspector (or Supervisor where there is no Inspector) in connection with loans not exceeding Rs. Five thousand.

[G.O.(Ms) No.795/60/Agl., dt.08/10/1960, published in KG.No.41, dt.18/10/1960.]

11. Hypothecation of movable property

NOTIFICATION UNDER SECTION 9(1)(a)

In exercise of the powers conferred by Section 9(1)(a) of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of Travancore Cochin Government Notification No.R.Dis. 2923/51/ RD, dt.10/05/1951 and items 42 and 43 of Madras Government Notification No.13, dt.17/12/1938 the Government of Kerala hereby reduce to the extent set forth in item (i) of the Schedule below the duty chargeable under the said Act in respect of item (ii) of the Schedule.

THE SCHEDULE

- (i) For attested instruments evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt, the duty is reduced to the amount chargeable on agreement relating to deposit of title deeds, pawn or pledge under Clause (a) of Article 6 of the Schedule to the Kerala Stamp Act, 1959, for the amount secured if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount if such loan or debt is repayable not more than three months from the date of the instrument.
- (ii) Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.

[G.O.(Ms)No.813/RD, dt.02/09/1961 published in KG.No.48, dt.12/09/1961]

12. Khadi and Village Industries Board

SRO.No.369/62.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act. 1959 (Act 17 of 1959), the Government of Kerala hereby remit the stamp duty chargeable under the said Act in respect of the instruments to be executed by the Kerala State Khadi and Village Industries Board in respect of loans advanced by the Khadi and Village Industries Commission.

[G.O.(Ms)No.960/62/Rev, dt.19/11/1962 published in K.G.No.48, dt.04/12/1962, PI]

13. Madras Co-operative Central Land Mortgage Bank

Accordingly in exercise of the powers conferred by Section 9(1)(a) of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in partial modification of the order contained in G.O. first cited, Government hereby order that the remission of stamp duty ordered in the G.O. first cited will apply only to the one transfer deed to be executed by the Madras Co-operative Central Land Mortgage Bank in any of the registration offices at Tellicherry, Kozhikode or Palghat for transferring the mortgages in the Malabar area in favour of the Kerala Co-operative Central Land Mortgage Bank. The orders in the G.O. read as first paper above stand modified to the above extent.

[G.O.(Ms) No.176/63/Rev, dt.27/02/1963 published in K.G.No.11, dt.12/03/1963]

14. Treasury Savings Deposit Certificate

In exercise of the powers conferred by Section (9)(1)(a) of the Kerala Stamp Act, 1959 (Act 17 of 1959) the Government of Kerala hereby remit the stamp duty chargeable under the said Act in respect of instruments relating to transfer to treasury Savings Deposit Certificates which are securities of the Central Government.

[G.O.(Ms) No.198/63/Rev, dt.05/03/1963. Published in K.G.No.12, dt.19/03/1963]

15. Defence Deposit Certificates

SRO.No.403/63.— Whereas Government are of opinion that it is necessary in public interest to remit the stamp duty chargeable in respect of instruments relating to the transfer of 4½% Defence Deposit Certificates which are the securities of the Central Government;

Now, therefore, in exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby remit the stamp duty chargeable in respect of instruments relating to the transfer of 4½% Defence Deposit Certificates which are securities of the Central Government.

[G.O.(Ms) No.299/63/Rev, dt.03/04/1963 in K.G.No.16, dt.16/04/1963]

16. Khadi and Village Industries Board

SRO.No.713/63.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala. Being of opinion that it is necessary in public interest so to do, hereby remit the duty chargeable under the said Act in respect of loan agreements executed in favour of the Khadi and Village Industries Commission and the Kerala Khadi and Village Industries Board by registered institutions (institutions registered under the Societies Registration Act, 1860, as in force in the Malabar area of the State and the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955, as in force in the Travancore-Cochin area of the State) implementing the Khadi and Village industries Commission's programme for the development of Khadi and Village industries in the State of Kerala.

[G.O.(Ms) No.796/63/Rev, dt.01/10/1963 in K.G.No.41, dt.15/10/1963]

17. Transfer by endorsement of the 4¾% Kerala State Electricity Bonds, 1975

SRO.No.756/63.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty chargeable under the said Act in respect of all transfers by endorsements of the "4¾% Kerala Electricity Bonds 1975".

[G.O.(Ms)No.880/63/Rev, dt.19/11/1963]

18. Kerala Co-operative Central Land Mortgage Bank

SRO.No.803/63.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do hereby remit the duty with which instruments evidencing transfer of debentures floated by the Kerala Co-operative Central Land Mortgage Bank Ltd., Trivandrum, are chargeable under the said Act.

[G.O.(Ms)No.944/63/Rev, dt.31/12/1963, published in K.G.No.52, dt.31/12/1963]

19. Gift or Settlement for Charitable purposes

SRO.No.111/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of Madras Government Notification No.13 dated 17/12/1938, as subsequently amended so far as it relates to item 86 specified therein, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby reduce the duties with which all instruments of gifts or

settlements for charitable or religious purposes are chargeable under the said Act, to one half of the said duties.

[G.O.(Ms)No.265/64/Rev, dt.15/04/1964 in K.G.No.17, dt.28/04/1964]

20. Warrant for goods by Warehousing Corporations

SRO.No.135/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of order No. G.O. (Ms)216, dated 09/03/1962, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which warrant for goods [item 57 (*now 58*) of the schedule to the Kerala Stamp Act] executed by or on behalf of the Central Warehousing Corporation or the Kerala State Warehousing Corporation are chargeable under the said Act.

[G.O.(Ms)No.80/64/REV, dt.24/04/1964]

21. Transfer of securities of Government

SRO.No.145/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remit the duties with which instruments relating to transfer of securities of the Central Government or the Government of Kerala, are chargeable under the said Act.

[G.O.(Ms)No.302/64/Rev, dt.02/05/1964, published in K.G.No.19, dt.12/05/1964]

22. Contract of apprenticeship

SRO.No.257/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remits the duties with which instruments relating to the execution of contracts of apprenticeship under Section 4(1)(a) of the Apprentices Act, 1961 (Central Act 52 Of 1961), are chargeable under the said Kerala Stamp Act, 1959.

[G.O.(P)No.499/64/Rev, dt.04/08/1964 in K.G.No.34, dt.01/09/1964]
This Notification was rescinded by SRO.No.498/74 in K.G.No.28, dt.09/07/1974.

23. Bonds by Scheduled Castes and Scheduled Tribes

SRO.No.302/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remit the duties with which the bonds to be executed by the Scheduled Castes and Scheduled Tribes for the drawal of interest free loans sanctioned to them under the rules, issued in G.O.(P).315/64/Rev., dated 06/04/1963 are chargeable under the said Act.

[G.O.(Ms)No.625/64/Rev, dt.21/09/1964, published in K.G.No.38, dt.29/09/1964]

24. Instrument Cancelling a will

SRO.No.309/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby remit the duty chargeable under the said Act in respect of the execution of an instrument cancelling a will.

[G.O.(Rt.)No.1730/64/RD, dt.29/09/1964, published in K.G.No.39, dt.06/10/1964]

25. Village Housing Project Scheme

SRO.No.313/64.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of Madras Government Notification No.13 dt.17/12/1938 as subsequently amended so far as it relates to item 100 specified therein the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit (with effect on and from 14/06/1966) the stamp duty with which mortgage deeds executed by Loanees in connection with the loans granted to them under the Village Housing Project Scheme are chargeable under the Act, provided the loan amount does not exceed Rs.8,000/-.

[G.O.(Ms)663/64/Rev., dt.06/10/1964 published in K.G.No.40, dt.13/10/1964 as amended by G.O.(Ms)113/67/Rev., dt.15/03/1967, G.O.(Ms)502/67/RD, dt.19/10/1967, G.O.(Ms)151/75/TD, dated 05/11/1975 and G.O.(Ms)60/76/TD dt.12/05/1976.

The amount was raised to Rs.5,000/- with effect from 01/04/1975 and then to Rs.8,000/- by SRO.No.1766/83, dt.29/11/1983 in K.G.No.50, dt.20/12/1983]

26. Defence Personnel— House Construction Advance

In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act in respect of instruments to be executed by serving Defence Personnel for securing repayment of advance received from the Government for house construction purposes.

[G.O.(Rt.)No.1891/64/Rev, dt.30/10/1964 published in K.G.No.45, dt.17/11/1964.

27. Repatriates from Burma

In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby order that the stamp duty with which the bonds to be executed by the repatriates from Burma in connection with the loans sanctioned to them by the Government for their rehabilitation are chargeable under the said Act shall be remitted.

[G.O.(Rt.)No.101/65/Rev., dt.21/01/1965 in K.G.No.5, dt.02/02/1965]

[Rescinded in G.O.(Ms)No.110/75, dt.11/09/1975, published in K.G.No.38, dt.30/09/1975]

28. Mortgage deed by Joint Stock Companies

SRO.No.76/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby reduce the stamp duty chargeable under the said Act in respect of mortgage deeds when executed by Joint Stock Companies as collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose to Rs.38 provided that the duty paid on the principal or primary security exceeds the amount specified.

[G.O.(Rt)285/65, dt.15/2/1965, published in K.G.No.9, dt.02/03/1965]

[Rescinded by SRO.No.450/74 in K.G.No.26, dt.25/06/1974]

29. Loans from Animal Husbandry Department

SRO.No.129/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala having considered it necessary, in the public interest so to do, hereby remit the stamp duty chargeable

under the said Act in respect of instruments to be executed for securing loans from the Animal Husbandry Department for livestock and poultry production activities.

[G.O.(Ms)No.215/65/RD, dt.22/03/1965, published in K.G.No.13, dt.30/03/1965]

30. City Improvement Trust

SRO.No.217/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the sale deeds to be executed by the Trivandrum City Improvement Trust in favour of allottees of house sites under the Housing Accommodation Schemes of the Trust are chargeable under the said Act in so far as the duties relate to the value of the building on the house sites allotted to them.

[G.O.(Ms)No.463/65/RD, dt.20/05/1965 in K.G.No.20, dt.25/05/1965]

31. Gifts in favour of Government

SRO.No.248/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which instruments of gifts in favour of the Government are chargeable under the said Act.

[G.O.(Ms)No.510/65/RD, dt.04/06/1965, published in K.G.No.23, dt.15/06/1965]

32. Extracts of Mark Lists to Harijan Students

SRO.No.253/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby remit the duty chargeable under the said Act for the issue of extracts of mark lists of the annual examinations of Standards I to IX in the case of Harijan Students.

[G.O.(Ms)No.516/65/RD, dt.07/06/1965, published in K.G.No.23, dt.15/06/1965]

33. Mortgage deed under Settlement Scheme

SRO.No.255/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being of the opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act in respect of the mortgage deeds to be executed by the beneficiaries of the grants sanctioned under the Settlement Scheme approved by Government in their order R.Dis.800/52/FD, dt.30/10/1952.

[G.O.(Ms)No.517/65/RD, dt.07/06/1965, published in K.G.No.23, dt.15/06/1965]

34. Mortgage deeds by Government Officers

SRO.No.305/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the notification issued under G.O.(Rt). No.77/65/Rev., dt.16/01/1965 and published as SRO.No.29/65 in the Kerala Gazette No.4, dt.26/01/1965, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which mortgage deeds to be executed by any officer of the Government of Kerala or the Central Government or by any such officer and his/her wife/husband jointly, or by such officer and other members of his/her family jointly as security for the repayment of advance drawn by such officer for house construction purposes, are chargeable.

[G.O.(Ms)No.645/65/RD, dt.31/07/1965]

35. Displaced Goldsmith— Rehabilitation

SRO.No.311/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the Stamp duty chargeable under the said Act in respect of instruments to be executed by displaced goldsmiths for securing loans and sewing machines under the Rehabilitation Scheme.

This Notification shall be deemed to have come into force with effect from 21/12/1963.

[G.O.(Ms)No.647/65/RD, dt.02/08/1965, published in K.G.No.31, dt.10/08/1965]

[Rescinded by SRO.No.138/74 in KG.No.9, dt.26/02/1974]

36. Bonds issued by KSE Board

SRO.No.312/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the renewal sub-division and consolidation in respect of the bonds issued by the Kerala State Electricity Board are chargeable under the said Act.

[G.O.(Ms)No.648/65/RD, dt.02/08/1965, published in K.G.No.31, dt.10/08/1965]

37. Conveyance Advance-Government Officers

SRO.No.314/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of Notifications No.R(G)4-4244/57/RD, dt.29/04/1957, No.R(G)4-7033/57/RD, dt.23/10/1957 and No.R(K)1-15932/59/RD, dt.29/05/1959 issued by this Government remitting the stamp duty on mortgage deeds to be executed by officers of the Government for conveyance advance received, the Government of Kerala being of opinion that it is necessary in the public interest so to do, hereby remit the duty chargeable under the said Act in respect of the mortgage deeds to be executed by the officers of the Government of Kerala as well as the Officers of the Central Government for securing repayment of advances received by them, from the Government concerned for the purpose of purchasing motor cars, motor boats or motor cycles.

[G.O.(Ms)No.646/65/RD, dt.31/07/1965 in K.G.No.31, dt.10/08/1965]

38. Receipts etc. executed by or on behalf of any Co-operative Societies

SO.No.2704/65.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (2 of 1899) and in partial modification of the late Finance Department's Notification No.2781-F dated the 23rd October, 1919, the Central Government hereby remit the proper stamp duty chargeable in respect of—

- a. bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts throughout India.
- b. all other instruments in the Union territories, executed by or on behalf of any society for the time being registered or deemed to be registered under any law relating to Co-operative Societies for the time being in force, or executed by any officer or member of any such society and relating to the business of such society.

[Notification No.2704, dt.07/11/1960 as amended by S.O.No.3050, dt.25/09/1965]

39. Coal Mines Provident Fund Scheme

SRO.No.9/66.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act in respect of the indemnity bonds to be executed by the guardians of minor dependents of deceased members of the Coal Mines Provident Fund Scheme, 1948 constituted under the Coal Mines Provident Fund and Bonus Schemes Act, 1948 (Central Act 46 of 1948) for the purpose of obtaining refund of Coal Mines Provident Fund accumulations.

[G.O.(Ms)No.937/65/RD, dt.27/12/1965, published in K.G.No.2, dt.11/01/1966]

40. Agricultural Loans Rules

SRO.No.149/66.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby remit the duty with which the instruments to be executed under the Kerala State Agricultural Loans Rules and the Rules for the Supply of Agricultural Machinery and Pump sets on hire purchase are chargeable under the said Act.

[G.O.(Ms)155/66/RD, dt.10/03/1966 published in K.G.No.14, dt.05/04/1966]

41. Fixed Deposit Receipts of Kerala Financial Corporation

SRO.No.260/66.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby remit the Stamp duty with which the instrument in respect of the assignments of Fixed Deposit Receipts issued by the Kerala Financial Corporation are chargeable under the said Act.

[G.O.(Ms)No.355/66/Rev, dt.25/06/1966 published in K.G.No.28, dt.12/07/1966]

42. Bonds by Trainee of Clerks' Training School

SRO.No.310/66.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act in respect of the bonds to be executed by the trainees of the Clerk's Training School, Secretariat, Trivandrum sanctioned in 27/66/O&M, dt.11/07/1966.

This notification shall come into force with effect from 01/08/1966.

[G.O.(Ms)No.426/66/RD, dt.04/08/1966 published in K.G.No.33, dt.16/08/1966]

43. Bonds by Lower Division Auditors

SRO.No.12/67.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being, of opinion that it is necessary in the public interest so to do, hereby remit the Stamp duty chargeable under the said Act in respect of the bonds to be executed by the candidates appointed as Lower Division Auditors in the Local Fund Accounts Department.

[G.O.(Ms)No.695/66/Rev, dt.20/12/1966 published in K.G.No.3, dt.24/01/1967]

44. United Nations Children's Fund

SRO.No.215/67.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala. being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments to be executed by the "United Nations Children's Fund" in the course of their official transactions are chargeable under the said Act.

[G.O.(Ms)No.245/67/RD, dt.20/07/1967 published in K.G.No.30, dt.01/08/1967]

45. Indemnity Bonds by heirs of Soldiers

SRO.No.304/67.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which indemnity bonds executed by the heirs of soldiers who died in harness, in respect of property left by such soldiers, are chargeable under the said Act.

[G.O.(Ms)No.456/67/RD, dt.30/09/1967 published in K.G.No.41, dt.17/10/1967]

46. Rehabilitation of repatriates from Ceylon

SRO.No.32/68.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby order that the stamp duty with which the bonds executed by the repatriates from Ceylon who have arrived in the State on or after 1st November, 1964 under the Indo Ceylon Agreement, 1964, in connection with the loans sanctioned to them by the Government for their rehabilitation are chargeable under the said Act, shall be remitted.

2. This order shall be deemed to have come into force with effect on and from the 8th June 1961.

[G.O.(Ms)No.33/68/RD, dt.17/01/1968 in K.G.No.6, dt.06/02/1968]

47. Warehousing Corporation

SRO.No.194/68.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the notification issued under 280/64/Rev, dated the 24th April, 1964 and published as SRO.No.135/64 in the Kerala Gazette No.18 dated the 5th May, 1964, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit with effect on and from the 1st September, 1960, the duty with which warrant for goods (item 57 now item 58 of the Schedule to the said Act) executed by or on behalf of the Central Warehousing Corporation or the Kerala State Warehousing Corporation is chargeable under the said Act.

[G.O.(Ms)No.281/68/RD, dt.14/05/1968, published in K.G.No.22, dt.28/05/1968]

48. Staff Co-operative Housing Society

SRO.No.181/69.— hereby remit the duty with which sale deeds to be executed in favour of the State Bank of Indian Staff Co-operative Housing Society Ltd. No.D1978, Calicut, for the construction of residential buildings for the members of the said society, are chargeable under the said Act.

[G.O.(Ms)No.203/69/RD, dt.22/04/1969, published in K.G.No.18, dt.06/05/1969]

49. Settlement of Agricultural labourers

SRO.No.315/69.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which security bonds and mortgage deeds to be executed by the beneficiaries of the grants and loans sanctioned under the scheme for the settlement of landless agricultural labourers on Government poramboke lands issued under Notification No. 50513/A3/62/RD dated the 10th October, 1963, are chargeable under the said Act.

This order shall be deemed to have come into force with effect on and from the 9th day of October, 1963.

[G.O.(Ms)No.376/69/RD, dt.20/07/1969, published in K.G.No.32, dt.12/08/1969]

50. Housing Co-operative Society

SRO.No.122/70.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remit (for a period of five years from the date of publication of this order in the Gazette) the duty with which any instrument executed in favour of a Housing Co-operative Society (which does not avail itself of any loan from the Government) for the conveyance of land for the construction of residential buildings for its members, is chargeable under the said Act.

[G.O.(P)No.32/70/RD, dt.12/03/1970 published in K.G.No.12, dt.24/03/1970]

51. Rehabilitation of Kudikidappukars

SRO.No.326/70.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the instruments to be executed by the 'kudikidappukars' evicted from the land acquired for the Ship Building Yard and the Railway Marshalling Land at Ernakulam, in connection with their rehabilitation, are chargeable under the said Act.

[G.O.(Ms)No.116/70/RD, dt.07/08/1970 published in K.G.No.34, dt.25/08/1970]

52. Repatriates from Burma and Ceylon

SRO.No.370/70.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the mortgage deeds to be executed by the repatriates from Burma and Ceylon for obtaining loans from the Government for their rehabilitation and for mortgaging to the Government the property purchased with such loans are chargeable under the said Act.

[G.O.(P)No.132/70/RD, dt.03/08/1970, published in K.G.No.40, dt.06/10/1970]

53. Agreements by Kerala Financial Corporation

SRO.No.392/70.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the refinance agreements to be executed by the Kerala Financial Corporation in favour of the Industrial Development Bank of India are chargeable under the said Act.

This order shall be deemed to have come into force on the 1st day of April, 1969.

[G.O.(Ms)No.151/70/RD, dt.15/10/1970, published in K.G.No.44, dt.03/11/1970]

54. Small Scale Industrial Unit

SRO.No.149/71.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which instruments, executed or to be executed during a period of one year from the 4th February, 1971, by any New Small Scale Industrial Unit having a capital investment of not more than Rs.7.50 lakhs in plant and machinery alone and registered as a small scale industry with the Department of Industries and Commerce, [on or after the said date] for obtaining loan from the Kerala Financial Corporation or from the Department of Industries and Commerce, are chargeable under said Act.

[G.O.(Ms)No.5/71/TD, dt.29/04/1971, published in K.G.No.19, dt.18/05/1971]

**inserted by SRO.No.423/71, G.O.(Ms)71/71/TD, dt.28/10/1971. (Superseded by SRO.No.767/73)*

55. Advocates - Certificate of enrolment

SRO.No.150/71.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which certificate of enrolment in the roll of advocates prepared and maintained by the State Bar Council under the Advocates Act, 1961 (Central Act 25 of 1961) is chargeable under the Kerala Stamp Act, 1959.

[G.O.(P)6/71/TD, dt.29/04/1971, published in K.G.No.19, dt.18/05/1971]

56. Instrument of gift executed in favour of *Kudikidappukaran*

SRO.No.187/71.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which any instrument of gift executed in favour of any person who is certified by the Taluk Tahsildar to be a *Kudikidappukaran* as defined in the Kerala Land Reforms Act, 1963 for the transfer to him of his *Kudikidappu* as defined in that Act, is chargeable under the Kerala Stamp Act, 1959.

This order shall cease to operate with effect from the 1st April, 1972.

[G.O.(P)8/71/TD, dt.06/05/1971]

57. Mortgage deeds to LIC

SRO.No.451/71.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which mortgage deeds to be executed in favour of the Life Insurance Corporation of India by its policy

holders *[whether with or without any guarantor or guarantors]* who obtain loans not exceeding Rs.30,000/- (Rupees Thirty thousand only) for construction of houses and for the purchase of built houses under its "Own Your Home" Scheme are chargeable.

[G.O.(P)No.75/71/TD, dt.18/11/1971, published in K.G.No.46, dt.30/11/1971]

**Amended by G.O.(Ms) No.90/77/TD, dt.04/08/1977, published in K.G.No.37, dt.13/09/1977.*

58. Instruments by new Small Scale Industry

SRO.No.183/72.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which instruments executed or to be executed during a further period of one year from the 4th February, 1972, by any new small scale industrial unit having a capital investment of not more than Rs.7.50 lakhs in plant and machinery alone and registered as a small scale industry with the Department of Industries and Commerce, for obtaining loan from the Kerala Financial Corporation or from the Department of Industries and Commerce, are chargeable under said Act.

[G.O.(Ms)No.24/72/TD, dt.03/04/1972, pub. in K.G.No.16, dt.18/04/1972]

59. Agreements by allottees of house sites

SRO.No.314/72.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the agreements to be executed by the allottees of house sites and houses as per Rule 14 of the Kerala Panchayats (Providing House Sites and Houses to Families of Landless Workers in Rural Areas) Rules, 1972 issued under G.O.(MS). No.110/72/LA &SWD dated the 6th April, 1972 and published in Kerala Gazette Extra-ordinary No.209, dated the 6th April, 1972, are chargeable under the said Act.

[No.8428/C3/72/TD, dt.09/06/1972, published in K.G.No.25, dt.20/06/1972]

60. Affidavits for Solvency Certificates

SRO.No.565/72.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which affidavits to be filed by persons belonging to the Scheduled Castes and Scheduled Tribes before the Village Officers for the purpose of obtaining solvency certificates, is chargeable under the said Act.

[G.O.(P)No.87/72/TD, dt.23/10/1972, published in K.G.No.44, dt.07/11/1972]

61. Agreements as per G.O.(MS.)350/72

SRO.No.566/72.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the agreement to be executed by the subscriber/nominee/family member/legal heir as the case may be, in pursuance of G.O.(MS).No.350/72/Fin dated 10th August, 1972 is chargeable under the said Act.

[G.O.(P)No.88/72/TD, dt.23/10/1972, published in K.G.No.44, dt.07/11/1972]

62. Gifts to Kudikidappukaran

SRO.No.39/73.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which any instrument of gift executed in favour of any person who is certified by the Taluk Tahsildar to be a kudikidappukaran as defined in the Kerala Land Reforms Act, 1963 (1 of 1964) for the transfer to him of his kudikidappu as defined in the Act, is chargeable under the Kerala Stamp Act, 1959.

This order shall cease to operate with effect from 1st January, 1974.

[G.O.(P)No.5/73/TD, dt.01/01/1973, published in K.G.No.3, dt.16/01/1973]

63. Mortgage deeds by Repatriates

SRO.No.83/73.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959). The Government of Kerala, being of opinion that it is necessary in the public interest so to do. hereby remit the duty with which the mortgage deeds to be executed jointly by the repatriates from Burma and Ceylon with other persons for obtaining loans from the Government for their rehabilitation and for mortgaging to the Government the property purchased with such loans, are chargeable under the said Act.

[G.O.(P)No.11/73/TD, dt.11/01/1973, published in K.G.No.6, dt.06/02/1973]

64. Mortgage deeds by Government Officers

SRO.No.694/73.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of the notification issued under G.O. (MS).No.645/65/RD dated the 31st July 1965 and published as SRO.No.305/65 in the Kerala Gazette No.30 dated the 3rd August, 1965, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, **[hereby remit the duty with which mortgage deeds to be executed in favour of the Government]** by any officer of the Government of Kerala or the Central Government or by any such officer and his/her wife/husband jointly or by such officer and other members of his/her family jointly, as security for the repayment of advance drawn by such officer, for the purchase of a house or site and/or to build a house for occupation are chargeable.

[G.O.(MS)No.136/73/TD, dt.30/10/1973, published in K.G.No.45, dt.13/11/1973]

(Superseded by SRO.No.1061/75).

**Substituted by G.O.(P)No.80/82/TD, dt.27/11/1982, published as SRO.No.9/83 in K.G.No.1, dt.04/01/1983, for the words "hereby remit the duty with which mortgage deeds to be executed".*

65. Small Scale Industrial Unit

SRO.No.767/73.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the Notification issued under G.O.(MS) No.5171/TD, dated 29th April, 1971 published as SRO.No.149/71 in Kerala Gazette No.19 dated 18th May 1971 as subsequently amended, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which instruments executed or to be executed after the 4th February, 1971 by any Small Scale Industrial Unit having a capital investment of not more than Rs.7.50 lakhs in plant and machinery alone and registered as a small scale industry with the Department of Industries and Commerce on or after the said date, for obtaining loan from the Kerala Financial Corporation or from the Department of Industries and Commerce, are chargeable under the said Act, provided that the application for such loan had been made before the 31st March, 1973.

[G.O.(Ms)No.158/73/TD, dt.20/12/1973, published in K.G.Ext. dt.20/12/1973]

66. Mortgage deeds executed by Government Officers

SRO.No.1061/75.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the Notification G.O.(MS).No. 136/73/TD, dated the 30th October, 1973 published as SRO.No.694/73 in the Kerala Gazette No. 45 dated the 13th November, 1973, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit with retrospective effect from the 31st July, 1965, the duty with which mortgage deeds to be executed by any officer of the Government of Kerala or the Central Government or by any such officer and his/her wife/ husband jointly, or by such officer and other member of his/her family jointly, as security for the repayment of advance drawn by such officer, for the purchase of a house or site and or to build a house for occupation are chargeable.

[G.O.(Ms)No.143/75/TD, dt.28/10/1975]

[Superseded by SRO.No.532/79]

67. Housing Accommodation Schemes

SRO.No.1095/75.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the sale deeds to be executed by the Kerala State Housing Board on or before the 31st December, 1979 in favour of allottees of house sites under the Housing Accommodation Schemes of the said Board are chargeable under the said Act in so far as the duties relate to the value of the building on the house sites allotted to them.

This notification shall be deemed to have come into force on and from the 5th March, 1971.

[G.O.(Ms)148/75/TD, dt.11/01/1975, published in K.G.No.46, dt.25/11/1975]

68. Kychits by Cultivators

SRO.No.1015/76.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), read with Section 20 of the Interpretation and General Clauses Act, 1125 (7 of 1125) the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby rescind the Travancore-Cochin Government Notification No.A8-5969/50/SD dated 17th October, 1950, published in the Gazette dated 24th October, 1950 remitting the whole of the stamp duties with which Kychits executed by cultivators agreeing to return the paddy lent to them by the Government under the Improvement Schemes are chargeable.

[G.O.(Ms)No.118/76/TD, dt.27/09/1976, published in K.G.No.40, dt.12/10/1976]

69. Mortgage deed executed in favour of K.M. Cherian Memorial Housing Fund

In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the mortgage deeds to be executed in favour of the K.M. Cherian Memorial Housing Fund, Manorama Building, Kottayam by the members of the said fund as security for obtaining loans upto Rs.15,000/- from the said fund for purchase or construction of dwelling house.

[G.O.(P)159/76/TD, dt.22/12/1976]

70. Mortgage deeds executed in favour of KSDC

In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deeds to be executed by the members of the Scheduled Caste and Scheduled Tribe in favour of Kerala State Development Corporation for Scheduled Caste and Scheduled Tribe Limited as security for the repayment of the amount advanced to them for the construction of houses under the Harijan Scheme sponsored by the said corporation.

[G.O.(Ms)No.37/76/TD, dt.25/03/1976]

71. Madras Government Notification— Amended

SRO.No.736/77.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959). the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby make the following amendment to the Madras Government Revenue Department Notification No.13 dated the 17th December, 1938 granting reductions and remissions of stamp duties in respect of certain instruments, published at pages 20 to 22 of the Fort St. George Gazette Madras, on Tuesday evening, January 10, 1939, as subsequently amended, in its application to the Malabar District referred to in Sub-section (2) of Section 5 of the States Re-organisation Act, 1956 (Central Act 37 of 1956), namely:—

AMENDMENTS

In the said notification, the following items shall be omitted, namely:—

3. Patta granted by an officer of the Government in the said Province to a holder of land under a ryotwari settlement.
4. Instruments conveying land in the said Province granted by the Government to an individual for a pecuniary consideration.
10. Agreement or security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in British India.
18. Agreement or indemnity bond given to a railway authority or an Inland Steamer Company by a Passenger permitted to travel without payment of fare, indemnifying such authority or company from any claim for damages in case of accident or injury.
33. Authority in writing executed under Rule 1, Order XXXVIII of the Code of Civil Procedure, 1908 (Act V Of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court.
35. Sanad or Jagir or other instrument conveying a land granted to an individual by the Government otherwise than for a pecuniary consideration.
37. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the said Province.
42. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of the security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt. Duty reduced to the amount chargeable on a bill of exchange under Article No.13(b) of Schedule 1 of the Stamp Act, 1899, for the amount secured if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument.

47. Declarations in the prescribed form accompanying the return of election expenses of candidates at elections to the Provincial and Central Legislatures.
48. Muchalikas and pattas (lease deeds) for amounts less than Rs.5 (Rupees five) in each case relating to the usufruct of trees leased by local bodies under Rule 10 of the rules published with Local Self Government Department Notification No.92, at pages 36-38 of Part I-A of the Fort St.George Gazette, dated 31st January, 1933.
49. Certificate of sale granted to the purchaser or any property sold by public auction by a Registrar of Co-operative Societies in the said Province. Duty reduced to the amount of duty chargeable on a similar certificate granted by a Civil or Revenue Court.
50. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923).
51. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance. Duty reduced to Rs.15 provided that the duty paid on the principal or primary security exceeds the amount specified.

[G.O.(Ms)85/77/TD, dt.28/07/1977, published in K.G.No.33, dt.16/08/1977]

xxxx

11. The heading "C-Forest Department" and the entries relating to it omitted by Notification SRO.No.1032/82, published in K.G.No.35, dt.07/09/1982.

72. Low Income Group Housing Scheme

SRO.No.884/77.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which mortgage deeds to be executed by members of the Scheduled Castes and Scheduled Tribes in favour of the Government of Kerala as security for the repayment of the amount advanced to them under the Low Income Group Housing Scheme and the Middle Income Group Housing Scheme, are chargeable under the said Act.

[G.O.(Ms)No. 829/79/TD, dt.13/09/1977, published in K.G.No.40, dt.04/10/1977]

73. Bonds by teachers sent for training

SRO.No.965/78.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby reduce the duty with which bonds to be executed under the Kerala Education Rules, 1959 by teachers deputed to undergo training at the Regional Institute of English, Bangalore, in favour of the Government are chargeable to Rs.3 (Rupees three only).

[G.O.(Rt)No.601/78/TD, dt.23/08/1978, published in K.G.No.42, dt.17/10/1978]

74. Bonds by assignees of land under S.96 of KLR Act

SRO.No.90/79.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deeds and security bonds to be executed by the assignees of land under Section 96 of the Kerala Land Reforms Act, 1963 (1 of 1964) as security for the repayment of the loan advanced to them under the Rules for implementing the scheme for financial assistance for development and cultivation of lands declared surplus as a result of imposition of land ceiling, issued in G.O.(P).No. 385/77/RD dated the 11th March 1977, are chargeable under the said Kerala Stamp Act.

[G.O.(P)No.7/79/TD, dt.09/01/1979, published in K.G.No.4, dt.23/01/1979]

75. Mortgage deeds to Company, Commercial Banks, etc.

SRO.No.304/79.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which [mortgage deeds,] to be executed in favour of [State Government or a Government owned Company or the Kerala State Housing Board or the Greater Cochin Development Authority or a Commercial Bank] for securing loans up to Rs.5,000 for the purposes of agriculture, cottage industries, small industries and housing, are chargeable under the said Act.

[G.O.(P)No.34/79/TD, dt.28/02/1979, published in K.G.No.11, dt.13/03/1979 as amended by G.O.(P)No.121/79/TD, dt.17/10/1979, published as SRO.No.1201/79 in K.G. dt.30/10/1979 with effect from 01/11/1979 (Superseded by SRO.No.499/81)]

76. House Construction Advance— Govt. Officers

SRO.No.532/79.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of Notification No.G.O.(MS).143/75/TD, dated the 28th October, 1975, published as SRO.No.1061/75 in part 1 of the Kerala Gazette No.44 dated the 11th November, 1975, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit with retrospective effect from the 31st July, 1965, the duty with which the instruments specified below are chargeable:—

1. A mortgage deed to be executed by any officer of the Government of Kerala or the Central Government or by any such officer jointly with his or her wife or husband as the case may be, or with any other member of his or her family, as security for the repayment of advance drawn by such officer for the purpose of purchasing a house or site or for the purpose of building a house, for his/her occupation.
2. Instrument of re-conveyance of mortgaged property executed by the Government in favour of any officer of the Government of Kerala or the Central Government or Jointly in favour of any such officer and his or her wife or husband as the case may be, or any member of his or her family, on repayment of any advance received by him from the Government for the purpose of purchasing a house or site or for the purpose of building a house for his/her occupation.

[G.O.(Ms)No.62/79/TD, dt.20/04/1979, published in K.G.No.21, dt.22/05/1979
(Superseded by SRO.No.188/94)]

77. Patta under Land Assignment Act

SRO.No.642/79.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which a patta issued under Kerala Land Assignment Rules, 1964, is chargeable under the said Act.

This order shall be deemed to have come into force with effect on and from the 23rd March, 1964.

[G.O.(P)No.72/79/TD, dt.11/05/1979, published in K.G.No.24, dt.12/06/1979]

78. Conveyance of land to local bodies

SRO.No.179/80.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the instruments of conveyance of land executed in favour of local bodies for the purpose of establishing thereon, institutions such as hospitals, schools etc. by the Government [or in favour of Panchayats for the implementation of the Seven Point Programme introduced in the Panchayats] are chargeable under the said Act.

[G.O.(P)No.9/80/TD, dt.22/01/1980, published in K.G.No.7, dt.12/02/1980 as amended by G.O.(P)No. 22/81/TD, dt.03/03/1981, published in K.G.No.13, dt.31/03/1981]

79. Mortgage deeds by Harijans

SRO.No.302/80.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the mortgage deeds to be executed by Harijans in favour of Government for securing loans upto Rs.10,000/- (Rupees ten thousand only) under the rules for issue of loans to Harijan Entrepreneurs under Harijan Development Scheme issued under Notification G.O.(Ms). No.104/79/TD, dated 23rd March, 1979, are chargeable under the said Act.

[G.O.(P)No.26/80/TD, dt.12/03/1980, published in K.G.No.13, dt.25/03/1980]

(Superseded by SRO No. 742/84)

80. Sale deed executed by KSHB or GCDA

SRO.No.27/81.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the sale deeds to be executed by the Kerala state Housing Board, or the GCDA for a period of 3 years in favour of the allottees of house sites Under the housing accommodation schemes of the said Board or Authority are chargeable under the said Act in so far as the duties relates to the buildings on the house sites allotted to them where the value of such buildings does not exceed Rs.35,000/-.

[G.O.(P)No.3/81/TD, dt.02/01/1981]

Copy of the Government Letter No.18952/E2/80/TD, Taxes (E) Department, Trivandrum, dated 06/01/1981 from the Special Secretary to Government to all Lead Bank Officers, all District Collectors, The Chairman Rural Regional Bank etc.

Sir,

Sub:— Exemption of stamp duty for hypothecation agreements regarding.

I am to inform you that the term “Mortgage deeds” used in the G.O.(P).No.34/79/TD, dt.28/02/1979 published in Kerala Gazette No.11 dated 13-3-1979 (Part 1) (Copy enclosed for ready reference) will include “hypothecation deeds” also.

81. Mortgage deeds by Scheduled Castes & Tribes

SRO.No.332/81.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959). the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deeds to be executed by the members of the Scheduled Castes and Scheduled Tribes, in favour of the Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited, as security for the repayment of the amount advanced to them for the purchase of agricultural land under the scheme sanctioned in G.O.(Ms).No.945/75/TD, dt.04/06/1975 are chargeable under the said Act.

[G.O.(P)No.24/81/TD, dt.06/03/1981, published in K.G.No.12, dt.24/03/1981.
(Superseded by SRO.No.331/85)

82. Mortgage deed for Rs.5,000/- and 6,000/-

SRO.No.499/81.— In supersession of the order published under notification G.O.(P).No. 34/79/TD, dt.28/02/1979 and SRO.No.304/79 in part I of Kerala Gazette No.11 dated 13/03/1979 Government of Kerala being of opinion that it is necessary in public interest so to do, hereby remit the duties with which mortgage deeds to be executed in favour of State Government or Government owned company or the Kerala State Housing Board or the Greater Cochin Development Authority or a Commercial Bank for securing loan upto Rs.5,000/- for the purpose of agriculture, cottage industries and small scale industries and for securing loans upto Rs.6,000/- for the purpose of housing are chargeable under the said Act.

[Notification G.O.(P).No.38/81/TD, dt.30/04/1981.
(Superseded by SRO.No.199/901)

83. Kerala School Teachers and Non-teaching Staff

SRO.No.982/81.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deeds to be executed, in favour of the Kerala School Teachers and Non-Teaching Staff Welfare Society for Housing by the member beneficiaries of the said society for securing loans for the purpose of housing, are chargeable under the said Act.

[G.O.(P)No.67/81/TD, dt.03/08/1981, published in K.G.No.34, dt.25/08/1981
(Superseded by SRO.No.1260/85)

84. Legal Aid and advice to the poor

SRO.No.145/82.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being, of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the agreements to be executed by poor persons under Rule 9 of the Kerala Legal Aid and Advice to the poor and conduct of their cases Rules, 1978, are chargeable under the said Act.

[G.O.(P)No.1/82/TD, dt.01/01/1982, published in K.G.No.6, dt.09/02/1982]

85. Adversely affected ex-landlords

SRO.No.544/83.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being, of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deeds to be executed by the ex-landlords who have been adversely affected by the implementation of the Kerala Land Reforms Act, 1963, in favour of the Government as security for the repayment of the amount advanced to them for the purchase of milch animals and for starting small scale industries etc. under the scheme sanctioned as per Government Order No.G.O.(P).No. 780/81/RD, dated the 7th July 1981 are chargeable under the said Act.

[G.O.(P)No.11/01/1983, published in K.G.No.20, dt.17/04/1983]

86. Housing Scheme for the Kudikidappukars

SRO.No.687/83.— In exercise of the powers conferred by Clause (a) of sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being, of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the agreement to be executed in favour of the Kerala State Housing Board by the loanees under the Housing Scheme for the Kudikidappukars envisaged in G.O.(P).No.320/81/RD dated the 7th April 1981 for securing the loan under the scheme is chargeable under the said Act.

[G.O.(P)No.14/83/TD, dt.07/03/1983, published in K.G.No.23, dt.07/06/1983]

87. Loans to Harijan Entrepreneurs

SRO.No.742/84.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the order issued under G.O.(P). No. 26/80/TD dated the 12th March, 1980 and published as SRO. No. 302/80 in part I of Section IV of the Kerala Gazette No. 13 dated the 25th March, 1980, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which mortgage deeds to be executed by Harijans in favour of Government for securing loans up to Rs.15,000/- (Rupees fifteen thousand only) under the rules for the issue of loans to Harijan Entrepreneurs under the Harijan Development Scheme issued under G.O.(MS), No.104/79/TD, dated the 23rd March, 1979 as amended by G.O.(Ms).187/82/TD, dated the 15th May 1982 are chargeable under the said Act.

[G.O.(P)No.105/84/TD, dt.18/06/1984, published in K.G.No.28, dt.10/07/1984]

88. Integrated Rural Development Programme

SRO.No.169/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the agreements to be executed by the *[beneficiaries]* in favour of the Block Development Officers for the disbursement of the subsidy portion of the financial assistance sanctioned to them under

the Integrated Rural Development Programme as contemplated in Circular No.20284/JA2/82/DD, dated the 10th August, 1982 are chargeable under the said Act.

[G.O.(P)No.2/85/TD, dt.03/01/1985, published in K.G.No.6, dt.05/02/1985]

**Substituted by G.O.(P)No.53/85/TD, dt.01/06/1985, published as SRO.No.829/85 in KG.No.26 dt.25/06/1985, for the word "farmers" (w.e.f.03/01/1985)*

89. Mortgage deeds by Scheduled Castes and Tribes

SRO.No.331/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), and in supersession of the notification issued under G.O.(P).No. 24/81/TD, dated the 6th March, 1981 and published as SRO.No.332/81 in part I of the Kerala Gazette No.12 dated the 24th March, 1981, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the Mortgage deeds to be executed by the members of the Scheduled Castes and Scheduled Tribes in favour of the Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited, as security for the repayment Of the amount advanced to them for the purchase of agricultural land under the scheme sanctioned in G.O.(MS).No.945/75/DD, dated the 4th June, 1975 as amended in 380/84/HWD dated the 21st July, 1984, are chargeable under the said Act.

[G.O.(P)No.15/85/TD, dt.19/02/1985, published in K.G.No.11, dt.12/03/1985]

90. Financial Assistance to poor widows

SRO.No.725/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the bond to be executed by the applicant widow and the would-be bridegroom in favour of Government for securing the amount sanctioned under the scheme for financial assistance to the poor widows towards the marriage expenses of their daughters issued under G.O.(P).No.151/78/LA&SWD, dated the 19th June 1978, are chargeable under the said Act.

[G.O.(P)No.47/85/TD, dt.18/05/1985, published in K.G.No.23, dt.04/06/1985]

91. Industries in the Cochin Export Processing Zone

SRO.No.1047/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments of sale and lease to be executed in favour of the industries in the ***[Cochin Special Economic Zone]***, are chargeable under the said Act.

[G.O.(P)No.79/85,TD, dt.09/07/1985, published in K.G.No.31, dt.30/07/1985]

**(substituted by G.O.(P)No.103/2001/TD, dt.21/08/2001, published in K.G.Ext.No.1271, dt.27/08/2001, for the words "Cochin Export Processing Zone" as per SRO.No.828/2001)*

92. Kerala School Teachers and Non-teaching staff

SRO.No.1260/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of Order G.O.(P).No. 67/81/TD, dated the 3rd August, 1981, published as SRO.No.982/81 in Part I of the Kerala Gazette No.34 dated the 25th August, 1981, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the

mortgage deeds to be executed in favour of the Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited by the member beneficiaries of the said Corporation *[either independently or jointly with his or her wife or husband as the case may be]* for securing loans for the purpose of housing are chargeable under the said Act.

[G.O.(P)No.110/85/TD, dt.22/08/1985]

**Inserted by G.O.(P)No.24/91/TD, dt.26/02/1991, published as SRO.No.414/91 in K.G.No.10, dt.05/03/1991.*

93. Agreement executed by Kerala Police Sports and Youth Welfare Fund Board

SRO.No.1522/85.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty with which the agreement to be executed between the Kerala Police Sports and Youth Welfare Fund Board for getting a loan of Rupees one crore by the said Society from the said Board for the construction of Permanent second tier galleries in the Chandrasekharan Nair Stadium, Trivandrum, is chargeable under the said Act.

[G.O.(P)139/85/TD, dt.08/11/1985]

94. Mortgage deed for Christian Converts

SRO.No.485/86.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the mortgage deed to be executed by the beneficiaries under the scheme sanctioned in G.O.(MS).No. 92/84/HWD dated 11th December, 1984, in favour of the Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited, Kottayam, for availing of loan for the purchase of agricultural lands are chargeable under the said Act.

[G.O.(P)No.3A/86/TD, dt.06/01/1986]

95. Mortgage deeds by Tribals and Scheduled Castes

SRO.No.1481/86.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which mortgage deeds to be executed by the tribals and scheduled castes in favour of Government for getting financial assistance for starting industries and for getting interest free loans for the young entrepreneurs are chargeable under the said Act provided that the remission will be available only for getting financial assistance for loans up to Rs.15,000/-.

[G.O.(P)No.88/86/TD, dt.30/06/1985]

96. Mortgage deed Executed in favour of Commercial Bank

SRO.No.88/87.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), and in supersession of the Notification G.O.(P).No.34/79/TD, dated the 28th February 1979, published as SRO.No.304/79 in Part I of the Kerala Gazette No.11, dated the 13th March 1979, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which *[instruments]* to be executed in favour of commercial Banks for securing loans upto Rs.5,000 (Rupees five thousand) for the purpose of agricultural activities or small scale cottage industries,

road transport operations, small business retail trades, professional and self employment, education, housing and consumption, are chargeable under the said Act.

[G.O.(P)No.4/87/TD, dt.17/01/1987, published in K.G.Ext.No.69, dt.23/01/1987]

**Substituted by Notification G.O.(P)No.12/88/TD, dt.06/02/1988, published as SRO.No.246/88, for the words "mortgage deeds".*

97. Kerala State Financial Enterprises

SRO.No.406/87.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments to be executed under serial numbers 5(c), 6, 13, and 37 (b) of the Schedule to the Kerala Stamp Act, 1959, by the prized subscribers of chitties conducted by the Kerala State Financial Enterprises Limited, are chargeable under the said Act.

[G.O.(P)No.33/87/TD, dt.17/03/1987]

(Modified by SRO.No.1634/92).

98. TRYSEM

SRO.No.1263/87.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the agreements to be executed by the beneficiaries of TRYSEM (Training of Rural Youth for Self Employment) in favour of Block Development Officers, for financial assistance sanctioned under the integrated Rural Development programme, are chargeable under the said Act.

[G.O.(P)No.92/87/TD, dt.31/08/1987]

99. Eleven Point Programme

SRO.No.107/89.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duty with which the instruments of conveyance of land to be executed in favour of Panchayats for the implementation of the Eleven Point Programme by the Panchayats are chargeable under the said Act.

[G.O.(P) No.11/89/TD, dt.20/01/1989]

100. Agreement Executed by the Fishermen/Artisans in favour of Kerala State Co-operative Federation for Fisheries Development Limited

SRO.No.383/89.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the agreements to be executed by the Fishermen/Artisans in favour of the Kerala State Co-operative Federation for Fisheries Development Limited, or the Kerala Artisans Development Corporation Limited as the case may be, for getting financial aid under the schemes implemented by the said Federation/Corporation as security for the repayment of the amount advanced to them for the purchase of implements, are chargeable under the said Act.

[G.O.(P)No.15/89/TD, dt.23/01/1989, published in K.G.No.10, dt.07/03/1989]

101. Mortgage deed and Release deed

SRO.No.1478/89.— hereby remit the stamp duties chargeable under the said Act in respect of mortgage deeds executed in favour of the Kerala State Housing Board and the release deeds executed by the Kerala State Housing Board in respect of loans advanced by the Board for house construction purpose.

[G.O.(P)No.151/90/TD, dt.01/11/1990]

102. Mortgage Deeds for Agriculture, etc.

SRO.No.199/90.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) and in supersession of the order published under Notification 38/81/TD, dated the 30th April 1981 as SRO.No.499/81 in Part I of the Kerala Gazette No.327 dated the 30th April, 1981, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which mortgage deeds to be executed in favour of State Government or a Government owned Company or the Kerala State Housing Board or the Greater Cochin Development Authority or a Commercial Bank for securing loans upto Rs.5,000/- for the purpose of agriculture, cottage industries and small industries and for securing loans upto Rs.9,000/- for the purpose Of housing, are chargeable under the said Act.

[G.O.(P)No.15/90/TD, dt.15/02/1990, published in K.G.Ext.No.144, dt.15/02/1990]

103. House Construction Advance to Municipal Employees

SRO.No.632/90.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which mortgage deeds to be executed in favour of the employer by any of the Municipal Employee as security for the repayment of advance received by such employee for house construction purposes, are chargeable under the said Act.

[G.O.(P)No.37/90/TD, dt.16/03/1990]

Under Rule 2(g) of the Kerala Municipal Common Service Rules, 1967 an employee means an employee of a Municipal Council or of a Corporation holding any post included in the Common Service. Hence in the case of members of Municipal Common Service there is no distinction between the employees of the Municipal Councils and Corporations and therefore, such employees of Corporations also were within the purview of.

[G.O.(P)No.37/90/TD, dt.16/03/1990]

(Extract from Government letter No.8923/E2/91/TD).

104. Co-operative Societies of SC and ST

SRO.No.1200/90.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remit the duties with which documents to be executed by the Co-operative Societies of the Scheduled Castes and Scheduled Tribes are chargeable under the said Act, for one year from the date of issue of this order.

[G.O.(P)No.125/90/TD, dt.27/08/1990]

105. Christian Converts from Scheduled Castes

SRO.No.568/92.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala having considered it necessary, in public interest so to do, hereby remit the stamp duties chargeable under the said Act in respect of the documents to be executed for the purchase of Agricultural land registered in connection with the loan scheme being implemented by the Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited.

[G.O.(P)No.51/92/TD, dt.25/03/1992, published in K.G.No.18, dt.05/05/1992]

106. Co-operative Societies of Scheduled Castes and Tribes

SRO.No.570/92.— hereby remit the duties with which documents to be executed by and/ or in favour of the Co-operative Societies of the Scheduled Castes and Scheduled Tribes are chargeable under the said Act, for one year from the date of issue of this order.

[G.O.(P)No.86/92/TD, dt.06/04/1992, published in K.G.No.18, dt.05/05/1992]

107. Kerala State Housing Board

SRO.No.885/92.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in public interest so to do, hereby remit the stamp duty with which the documents to be executed for the purchase of land by negotiation by the Kerala State Housing Board are chargeable under the said Act. The beneficiaries to whom the land is subsequently allotted by the Housing Board shall continue to be liable to pay stamp duty.

[Notification G.O.(P)No.116/92/TD, dt.06/06/1992, published in K.G.No.27, dt.07/07/1992]

108. Housing Board Schemes

SRO.No.886/92.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty with which the instruments of conveyance of the final sale deed executed by the Housing Board in favour of the beneficiaries of the Housing Board Schemes for weaker sections in road/thode/porambokes are chargeable under the said Act.

[G.O.(P)No.117/92/TD, dt.06/06/1992 published in K.G.No.27, dt.07/07/1992]

109. Kerala State Financial Enterprises

SRO.No.1634/92.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) and in modification of the notification issued in 33/87/TD dated 17th March, 1987 and published as SRO.No.406/87 in the KG.Ext.No.254 dated the 17th March, 1987, the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments to be executed under Serial Numbers 5(c), 6,13 and 37 (b) of the Schedule to the Kerala Stamp Act, 1959, by the prized subscribers of chitties or by any other person on behalf of the prized subscriber when the subscriber has no property in his name in respect of chitties conducted by the Kerala State Financial Enterprises Limited, are chargeable under the said Act.

This notification shall be deemed to have come into force on the 17th March, 1987.

[G.O.(P)No.192/TD, dt.14/12/1992, published in K.G.Ext.No.1385, dt.24/12/1992]

110. Integrated Rural Development Programme

SRO.No.722/93.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, here by remit the duties with which the documents to be executed in favour of commercial Banks by the beneficiaries of the Integrated Rural Development Programme availing priority loans upto 10,000/- (Rupees ten thousand) are chargeable under the said Act.

[G.O.(P)No.13/93/TD, dt.06/02/1993, published in K.G.No.16, dt.20/4/1993]

111. Adhesive Stamps in the Contract of Agreements of Films Division and the Cine Exhibitors

SRO.No.1525/93.— In exercise of the powers conferred by Section 11 of the Kerala Stamp Act, 1959 (Act 17 of 1960), the Government of Kerala hereby specify the contract agreements made between the Films Division of India, Thiruvananthapuram Branch and the Cinema Exhibitors for the purpose of supplying approved films as instruments that may be stamped with adhesive stamps.

[G.O.(P)No.128/93/TD, dt.19/08/1993 published in K.G.No.37, dt.21/09/1995]

112. House Construction Advance— Government Officers

SRO.No.188/94.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of Notification No. G.O.(Ms)62/79/TD, dt.20/04/1979 published as SRO.No.532/79 in Part I Section (iv) of the Kerala Gazette No.21, dt.22/05/1979. The Government of Kerala, being of opinion that it is necessary in the public interest so to do hereby remit with retrospective effect from the 31st July, 1965, the duty with which the instruments specified below are chargeable, namely:—

(1) A mortgage deed to be executed by any officer of the Government of Kerala or, of the Central Government or by any such officer jointly with his/her wife/ husband as the case may be or with any other member of his or her family, as security for the repayment of advance drawn by such officer for the purpose of purchasing a house or site or for the purpose of building a house, for his/her occupation;

(2) Instrument of re-conveyance of mortgaged property executed by the Government in favour of any officer in service or retired from service of the Government of Kerala or of the Central Government or jointly in favour of any such officer and his/her wife/husband as the case may be or any member of his/her family, on repayment of any advance received by him/her from Government before retirement for the purpose of purchasing a house or site or for the purpose of building a house for his/her occupation.

[G.O.(Ms)6/94/TD, dt.15/01/1994, published in K.G.No.5, dt.01/02/1994]

113. Industrial Estates/Parks

SRO.No.483/95.— hereby remit the duty with which the instruments to be executed for the purchase of lands for setting up of Industrial Estates/Parks in the Public, Co-operative or Joint Sectors are chargeable under the said Act.

[G.O.(P)No.95/95/TD, dt.20/04/1995, published in K.G.No.386, dt.20/04/1995]

114. Integrated Rural Development Programme

SRO.No.613/95.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala being of the opinion that it is necessary in the public interest so to do. hereby remit the duties with which the documents to be executed in favour of Commercial Banks by the beneficiaries of the Integrated Rural Development Programme availing priority loans upto Rs.25.000/- (Rupees Twenty five thousand only) are chargeable under the said Act.

[G.O.(P)No.107/95/TD, dt.29/04/1995, published in K.G.Ext.No.473, dt.19/05/1995]

115. Build Your Own House Scheme

SRO.No.144/96.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), The Government of Kerala, being of opinion that it is necessary in the public interest so to do hereby remit the duty with which the mortgage deed to be executed by the Beedi Workers of the State of Kerala who avail loan under the 'Build Your Own House Scheme' sponsored by Government of India and the weaker sections of the society who join the 'Rajeev One Million Housing Scheme' are chargeable under the said Act.

[G.O.(P)No.7/96/TD, dt.19/01/1996, published in K.G.Ext.No.181, dt.05/02/1996]

116. Scheduled Caste/Scheduled Tribe Development Department

SRO.No.602/97.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public Interest so to do, here by remit the stamp duty with which the Instruments of conveyance to be executed in favour of the Scheduled Caste and Scheduled Tribe beneficiaries under the scheme for rehabilitation of the landless-homeless implemented by the Scheduled Caste/Scheduled Tribe Development Department chargeable.

[G.O.(P)No.97/97/TD, dt.28/07/1997, published in K.G.Ext.No.1034, dt.30/07/1997]

117. Instruments of Mortgages Abkari auction

SRO.No.160/98.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit stamp duties with which instruments of Mortgages to be executed by the bidders on confirmation of the Abkari auction sale of shops by the Board of Revenue and the release deeds thereof to be executed by the Excise authorities in favour of the said bidders are chargeable under the said Act.

[G.O.(P)No.17/98/TD, dt.09/02/1998, published in K.G.Ext.No.300, dt.12/02/1998]

118. Cochin GCDA

SRO.No.339/98.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do. Hereby remit stamp duties with which the instruments of Conveyance of Exchange executed by or in favour of the Greater Cochin Development Authority for acquiring land in connection with the widening of Sahodaran Ayyappan Road, Kaloor Kadavanthara Road, Elamkulam Parallel Road and Bund Road of Cochin undertaken by the Greater Cochin Development Authority and chargeable under the said Act.

[G.O.(P)No.69/68/TD, dt.20/04/1998]

119. Scheduled Caste and Scheduled Tribe beneficiaries

SRO.No.635/2000.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty with which the instruments of conveyance to be executed in favour of the Scheduled Caste and Scheduled Tribe beneficiaries under the scheme for rehabilitation of the landless-homeless implemented by local bodies, are chargeable.

[G.O.(P)No.108/2000/TD, dt.04/07/2000, in K.G.Ext.No.1325, dt.11/07/2000]

120. Co-operative Societies of the Scheduled Castes and Scheduled Tribes

SRO.No.1194/2000.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public to be executed by the Co-operative Societies of the Scheduled Castes and Scheduled Tribes for their business purpose, are chargeable under the said Act.

Explanatory Note

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

The Stamp duty exemption ordered as per G.O.(Ms.)795/60/Agri, dt.08/10/1960 is not sufficient to give Stamp duty exemption for the registration of documents executed by the Scheduled Caste/Scheduled Tribes' Co-operative Societies for their business purpose. Many Scheduled Caste/Scheduled Tribes Co-operative Societies have represented Government to allow the benefit of the Stamp duty exemption. Government have decided to allow the request.

The above order is intended to achieve this object.

[G.O.(P)No.177/2000/TD, dt.21/12/2000]

121. Dhanalakshmi Bank Limited, Thrissur

SRO.No.331/2002.— WHEREAS the Dhanalakshmi Bank Limited, Thrissur proposes to issue share certificate bearing serial numbers from 000001/02 to 200000/02 on Public Issue of equity shares;

AND WHEREAS the said Bank has requested the Government to accord sanction for the consolidated payment of stamp duty of Rs.1,00,000 (Rupees One lakh only) in lump leviable for the said 2,00,000 share certificate instead of affixing Revenue Stamps at the rate of fifty paise on each share certificates;

NOW, THEREFORE, in exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby accord sanction to the said Bank to remit the consolidated stamp duty of Rupees 1,00,000 (Rupees One lakh only) at the rate of fifty paise on each share certificate in lump for the said 2,00,000 share certificates bearing serial numbers from 000001/02 to 200000/02 instead of affixing Revenue Stamps at the rate of fifty paise on each share certificate.

[G.O.(P)No.58/2002/TD, published in K.G.Ext.No.588, dt.03/05/2002]

122. Commercial Banks, Co-operative Banks and Regional Rural Banks

SRO.No.504/2002.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty with

which the mortgage deeds to be executed in favour of Commercial Banks, Co-operative Banks and Regional Rural Banks by the beneficiaries under the Swarnajayanthi Gram Swarozgar Yojana Scheme for availing loans up to Rs. 25,000 (Rupees twenty-five thousand only), are chargeable under the said Act.

[G.O.(P)No.86/2002/TD, dt.17/06/2002, published in KG.Ext.No.898, dt.25/6/2002]
(Rescinded by SRO.No.605/2002)

123. Commercial Banks, Co-operative Banks and Regional Rural Banks

SRO.No.605/2002.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the documents to be executed in favour of Commercial Banks, Co-operative Banks and Regional Rural Banks by the beneficiaries of the Swarnajayanthi Gram Swarozgar Yojana (SGSY) Scheme for availing loans upto Rs.25,000 (Rupees twenty-five thousand only), are chargeable under the said Act.

Orders issued in SRO.No.504/2002, dt.17/06/2002 hereby stand cancelled.
[G.O.(P)No.105/2002/TD, dt.16/07/2002, published in K.G.Ext.No.1119, dt.29/07/2002]

124. Small Industries Development Corporation

SRO.No.111/2003.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on instruments that are to be executed for the allotment of shed/ land on outrate sale/ Hypothecation/ Lease to all units being set up in the various industrial parks/ corridors/ zones under Small Industries Development Corporation and for its transfer to the successive entrepreneurs.

[G.O.(P)No.12/2003/TD, dt.21/01/2003, published in KG.Ext.No.247, dt.10/02/2003]

125. Infrastructure Investment Fund Board

SRO.No.201/2003.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do hereby remit the stamp duty to the tune of Rs.53.70 lakhs chargeable in respect of the Bonds series II issued for the collected amount of Rs.10.74 crores by the Kerala Infrastructure Investment Fund Board under the said Act.

[G.O.(P)No.32/2002/TD, dt.26/02/2003, published in K.G.Ext.No.396, dt.07/03/2003]

126. Kerala Industrial Infrastructure Development Corporation

SRO.No.342/2003.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instruments for transfer/lease/rent of land or built up space for establishing Information Technology units/parks under Kerala Industrial Infrastructure Development Corporation (KINFRA).

[G.O.(P)No.64/2003/TD, dt.10/04/2003, published in K.G.Ext.No.650, dt.22/04/2003]

127. Kerala House, New Delhi for store purchase

SRO.No.434/2003.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act in respect of the agreements to be executed in favour of Kerala House, New Delhi for store purchase purposes.

[G.O.(P)No.71/2003/TD, dt.28/04/2003, published in K.G.Ext.No.833, dt.20/05/2003]

128. Cochin International Airport Limited

SRO.No.899/2003.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) and in supersession of the notification issued under G.O.(P) No.19/2003/TD, dt.30/01/2003 and published in SRO.No.135/2003 in the Kerala Gazette Extraordinary No.285, dt.17/02/2003 the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit an amount of Rs.6.979 crores (Rupees Six Crores Ninety-Seven Lakh and Ninety thousand only) being the stamp duty with which the instruments of Conveyance of 1288.88 acres of land as specified in the schedule below along with the building therein, to be executed by the Kochi International Airport Society in favour of Cochin International Airport Limited are chargeable under the said Act, subject to the condition that Cochin International Airport Limited would meet the entire cost of re-routing the HT/EHT lines (amounting to 8.26 crores) due to Kerala State Electricity Board.

[G.O.(P).No.148/2003/TD, dt.26/09/2003, published in K.G.Ext.No.1795, dt.26/09/2003]

129. Commercial Banks, Co-operative Banks and Regional Rural Banks

SRO.No.116/2004.— In exercise of the powers conferred by Clause (a) of Sub-section (I) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do. *[hereby remit the stamp duty chargeable under the said Act in respect of agreements to be executed]* in favour of Commercial Banks, Co-operative Banks and Regional Rural Banks by the beneficiaries of the Swarnajayanthi Shahri Rozgar Yojana (SJSRY) scheme for availing loans upto Rs.25,000 (Rupees twenty-five thousand only), are chargeable under the said Act.

Explanatory Note

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

The Government have decided to extend in public interest the benefit given to the beneficiaries Swarnajayanthi Gram Swarozgar Yojana (SGSY) sanctioned as per G.O.(P)No.105/ 2002/TD, dt./07/2002 for availing loans upto Rs.25,000/- to the beneficiaries of the Swarnajayanthi Shahri Rozgar Yojana (SJSRY) Scheme also.

This order is intended to achieve the above object.

[G.O.(P)No.15/2004/TD, dt.02/02/2004]

**Substituted by G.O.(P)No.164/05, TD, dt.28/12/2005 published as SRO.No.1119/2005 in K.G.Ext.No.2810, dt.29/12/2005, for the words "hereby remit the stamp duty with which the mortgage deeds to be executed".*

130. Infrastructure Investment Fund Board

SRO.No.404/2004.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do hereby remit the stamp duty to the tune of Rs. 25.2955 crores (Rupees Twenty five crores twenty nine lakhs and fifty five thousand only) chargeable in respect of the instruments Bond under KIIFB Series III to be issued for the collected amount of Rupees 505.91 crores by the Kerala Infrastructure Investment Fund Board under the said Act.

[G.O.(P)No.63/2004/TD, dt.24/04/2004, published in K.G.Ext.No.936, dt.24/04/2004]

131. Industrial Infrastructure Development Corporation

SRO.No.840/2004.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments of conveyance or lease to be executed by the Kerala Industrial Infrastructural Development Corporation for establishing units/ parks/ infrastructure facilities under the Kerala Industrial Infrastructure Development Corporation or its subsidiary or its joint venture companies and declared as such by the State Government or the Central Government are chargeable under the said Act.

[G.O.(P)No.108/2001/TD, dt.08/07/2004, published in K.G.Ext.No.31, dt.03/08/2004]

132. Special Economic Zones (SEZ)

SRO.No.915/2004.— In exercise of the powers conferred by Clause (a) of Sub-section (1) Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments of sale and lease to be executed in favour of the developers and units in the Special Economic Zones (SEZ) that are notified or to be notified by the Government of India for the State of Kerala, are chargeable under the said Act.

[G.O.(P)No.139/2004/TD, dt.18/08/2004, published in K.G.Ext.No.1819, dt.21/08/2004]

133. Appointment of proper officers for the purpose of revalidation of stamp papers

SRO.No.1115/2005.— In exercise of the powers conferred under Rule 9 of Kerala Stamp Rules, 1960, the Government of Kerala hereby appoint the two Junior Superintendents in the Central Stamp Depot as proper officers for the purpose of revalidation of stamp papers directed in the notification issued under G.O.(P)No.92/2005/TD, dt.17/05/2005 and published as S.R.O. No. 487/2005 in the Kerala Gazette Extraordinary No.1084, dt.17/05/2005.

[G.O.(Rt.)No.754/05/TD, dt.09/12/2005, published in K.G.Ext.No.2780, dt.26/12/2005].

134. Instruments executed for the transfer/lease/rent of land or built-up space/building for establishing Info Park.

SRO.No.890/2006.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of Kerala Stamp Act, 1959 (17 of 1959) the Government of Kerala, being of opinion that it is necessary, in the public interest so to do, hereby remit the Stamp Duty with which the instruments executed for the transfer/lease/rent of land or built-up space/building for establishing Info Park at Kakkanad Village in Ernakulam District is chargeable under the said Act.

Explanatory Note

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

As per G.O.(Rt.)No.105/2003/TD, dt.05/02/2003 Government have ordered acquisition of an extend of 115.75 Acre land at Kakkanad Village in Ernakulam District for the promotion of Industrial Park and as per G.O.(Ms.)No.46/2005/TD, dt.10/05/2005 the land was transferred for the use of Info Park. Another 20.57 Acre land was also acquired for the purpose and a total area of 136 Acre of land has to be transferred to the Info Park. Government have decided to exempt stamp duty for the land so acquired.

The above order is intended to achieve this object.

[G.O.(P).No.138/2006/TD, dt.27/12/2006 in K.G.No.2045, dt.27/12/2006]

135. Works contract entered into between a promoter or developer—Stamp duty payable

SRO.No.676/2007.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby reduce the duties with which all instruments of conveyance relating to flats/apartments are chargeable under the said Act to the extent of four rupees for every rupees 100 or part thereof, of the amount of value of the consideration for such conveyance or the Value Added Tax paid in respect of the works contract entered into between a promoter or developer. by whatsoever name called for construction, development or sale or transfer (in any manner whatsoever) of any immovable property and the purchases whichever is less provided such payment of Value Added Tax payment is described in the instrument of conveyance on the basis of certificate issued by competent authority under the Kerala value Added Tax Act. 2003 (30 of 2004).

Explanatory Note

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

Government have decided to reduce the stamp duty on instruments of conveyance relating to flats/ apartments to give set off of the Value Added Tax paid in respect of works contracts executed between a promoter or developer, by whatsoever name called for construction, development or sale or transfer (in any manner whatsoever) of any immovable property and the beneficiaries of the flats/apartments.

This order is intended to achieve the above object.

[G.O.(Ms.)No.176/2007/TD, dt.04/08/2007 in K.G.Ext.No.1461, dt.04/08/2007]

136. Remission of stamp duty to persons with low income

SRO.No.677/2007.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959). the Government of Kerala having considered it necessary in the public interest so to do, hereby remit the duties with which all instruments of conveyance relating to flats/ apartments to be executed are chargeable under said

Act provided the amount or value of the consideration for such conveyance excluding the amount or value or the consideration for the undivided interest in the land does not exceed Rupees (Rupees Five Lakhs Only).

Explanatory Note

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

With a view to grant relief to persons with low income who acquire flats/apartments, Government have decided to remit the stamp duty on instruments of conveyance relating to flats/apartments where the amount or value of the consideration for such conveyance does not exceed Rs.5,00,000 (Rupees five lakhs only).

This order intended to achieve the above object.

[G.O.(Ms)No.177/2007/TD, dt.04/08/2007 in K.G.Ext.No.1461, dt.04/08/2007]

137. Reduction of duties with which all instruments of conveyance relating to flats apartments

SRO.No.678/2007.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby reduce the duties with which all instruments of conveyance relating to flats/ apartments are chargeable under the said Act to the extent of rupee one and paise fifty for every Rupees 100 or part thereof of the amount or value of the consideration for such conveyance.

Explanatory Note

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

Government have decided to reduce the stamp duty on instruments of conveyance relating to flats apartments.

This order is intended to achieve the above object.

[G.O.(Ms)No.178/2007/TD, dt.04/08/2007 in K.G.Ext.No.1461, dt.04/08/2007]

138. Gas Authority of India Limited (GAIL) — Remission of Stamp duty

SRO.No.89/2007.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the Stamp Duty to the extent of Rs.25,00,00,000/- (Rupees Twenty Five Crores only) chargeable on the instruments of conveyance to be executed in favour of Gas Authority of India Limited (GAIL) for setting up of a Petrochemical Complex at Ernakulam, is chargeable under the said Act.

Explanatory Note

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

The Gas Authority of India Limited (GAIL) has requested Government to exempt them from the payment of stamp duty chargeable on the instruments of conveyance to be executed in favour of GAIL for the construction of a Petrochemical Complex at Ernakulam. The Government have decided to remit the stamp duty for the above said Complex.

This order is intended to achieve the above object.

[G.O.(P)No.15/2007/TD, dt.27/01/2007, in KG No.162, dt.27/01/2007]

139. Amendment in Notification SRO No.551/99

SRO.No.644/2007.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) the Government of Kerala, hereby make the following amendment to the order issued in G.O.(P)No.94/99/TD, dt.28/06/1999 and published as SRO.NO.551/99, in the Kerala Gazette Extraordinary No.1257, dt.28/06/1999, namely:—

Amendment

In the said order, for the words, “for establishing Software Parks and Software, units therein” the words, “by the developers of Information Technology Software Parks to those who runs the Information Technology and Software Units therein”, shall be substituted.

Explanatory Note

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

Government have exempted Software Parks and Software Units set up in such units from remitting Stamp Duty. The benefit granted is not reached to the developers of such units. Government have decided to clarify the intention for exempting from remitting stamp duty.

The order is intended to achieve the above object.

[G.O.(P)No.166/2007/TD, dt.25/07/2007, in K.G.No.1370, dt.25/07/2007]

140. Tsunami Rehabilitation Programme

SRO.No.1130/2008.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest to do, hereby remit the stamp duty chargeable under the said Act on the instrument of sale deed of land comprised in nine coastal Districts in the State of Kerala, executed or to be executed in the name of His Excellency, the Governor of Kerala for the purpose of Tsunami Rehabilitation Programme.

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

Government have decided to exempt the stamp duty in respect of land purchased by way of sale executed or to be executed for the purpose of Tsunami Rehabilitation Programme, so that, this amount can be utilized for the rehabilitation.

This order is intended to achieve the above object.

[G.O.(P)No.213/2008/TD, dt.06/11/2008 in K.G.No.2398, dt.06/11/2008]

141. Permission given to the Life Insurance Corporation of India to pay consolidated stamp duty

SRO.No.191/2009.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala, hereby permits the Life Insurance Corporation of India to pay consolidated stamp duty of (Rupees Fifteen Lakhs chargeable, on account of stamp duty on Policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rs.1,000 for the period from 1st March, 2009 to 31st May, 2009 under the said Act, in the State of Kerala.

Explanatory Note

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

The Regional Manager (Actuarial), Life Insurance Corporation of India, Southern Zonal Office, LIC Building, Anna Salai, Chennai, has informed the Government of Kerala that, Thiruvananthapuram Division is proposed to change over to the system of payment of consolidated Stamp Duty on Policies of Insurance with effect from 1st March, 2009 and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India. As permitted by the Government, The Senior Divisional Manager, Thiruvananthapuram had remitted Rupees Fifteen Lakhs being the consolidated stamp duty of policies of insurance in the State Treasury under the head of account "0030-*Stamps and Registration 02-Stamps-non-judicial stamp duty 103-Duty on impressing on documents*" on 10th February, 2009. Hence Government have decided to allow the request.

This order is intended to achieve the above object.

[G.O.(P)No.32/2009/TD, dt.26/02/2009, in K.G.No.454, dt.26/02/2009].

142. Amendment in Notification SRO.No.507/2003

SRO.No.202/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following amendments to the order issued in G.O.(P)No.91/2003/TD, dt.03/06/2003 and published as SRO.No.507/2003 in the Kerala Gazette Extraordinary No.1004, dt.09/06/2003, namely:—

Amendment

In the said order.—

- (i) for the words "by A.P.Varkey Mission, Kochi", the words "in favour of A.P.Varkey Mission, Kochi." shall be substituted;
- (ii) after the existing paragraph, the following paragraph shall be inserted, namely:—
"It shall be deemed to have come into force on the 24th day of July, 2002."

Explanatory Note

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

As per SRO.No.507/2003 Government have issued order to exempt A.P.Varkey Mission, Kochi remitting stamp duty under Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959. Now me Secretary of the said Mission has requested the Government to give retrospective effect to the from 25th July, 2002, i.e., the date on which the said instrument was executed and registered, in to get the exemption from payment of stamp duty for the purchase of land for the construction of a hospital building. Government have decided to allow the request on public interest by amending the earlier issued as SRO.No.507/2003.

This notification is intended to achieve the above object.

[G.O.(P)No.33/2009/TD, dt.03/03/2009, in K.G.No.489, dt.03/03/2009]

143. Remission of increased stamp Housing duty— Beneficiaries Board and GCDA of housing schemes of Kerala State

SRO.No.515/2012.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act. 1959 (17 of 1959), the Government of Kerala, being of the opinion that, it is necessary in the public interest so to do, hereby remit the increased stamp duty, necessitated due to the introduction of fair value of land with effect from 1st April, 2010, on the instruments of sale deeds to be executed in respect of properties allotted to the beneficiaries of the housing schemes of the Kerala State Housing Board and the Greater Cochin Development Authority, chargeable under the said Act.

Explanatory Note

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

2. The Kerala State Housing Board and the Greater Cochin Development Authority have allotted properties to their beneficiaries years back, by fixing the value provisionally. But, registration of the documents with regard to the said of properties could not be effected in time due to the pendency of several land acquisition cases and appeal cases. As the fair value of land came into existence with effect from 1st April, 2010, the stamp duty increased accordingly, and hence the registration of documents by the beneficiaries has become stalled. As the problem arose not due to the fault of the allottees, it is not justifiable to punish them by compelling to pay the increased stamp duty for the registration of documents. Hence the Government have decided to remit the increased stamp duty necessitated due to the introduction of fair value of land with effect from 1st April, 2010, on the instruments of sale deeds to be executed in respect of properties allotted to the beneficiaries of the housing schemes of the Kerala State Housing Board and the Greater Cochin Development Authority.

The order is intended to achieve the above object.

[G.O.(P)No.126/2012/TD, dt.16/07/2012 published in K.G.Ext.No.1515, dt.16/07/2012]

144. Amendment in Notification SRO.No.1514/86

SRO.No.45/2013.— In exercise of the powers conferred by Clause (c) of Section 2 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following amendment to the notification issued under G.O.(Ms)No.132/86/TD, dated 13th October, 1986 and published as SRO.No.1514/86 in the Kerala Gazette Extraordinary No.909, dt.14/10/1986, namely:—

AMENDMENT

In the said notification, for the figure and letter “45A”, the figure and letter “45B” shall be substituted.

Explanatory Note

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

As per powers conferred by Clause (c) of Section 2 of the Kerala Stamp Act, 1959 vide SRO No.1514/86, dt.14/10/1986, the Government have appointed the District Registrars of the Registration Department to be Collectors to exercise the powers under Sections 45A, 46, 65 and 68 of the said Act. Later, Section 45A of the said Act was renumbered as 45B by the Kerala Stamp (Amendment) Act, 1988 (Act 14 of 1988). Accordingly, Government have decided to make consequent changes to the notification published as SRO.No.1514/86.

The notification is intended to achieve the above object.

[G.O.(P)No.9/2013/TD, dt.19/01/2013 published in K.G.Ext.No.170, dt.21/01/2013]

145. Kerala State Karshaka Thozhilali Union, Ernakulam

SRO.No.403/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instruments of sale deed in respect of 3.50 ares (8.648 cents) of land with a building therein as No.A.M.C.VIII/475(1) comprised in Re-survey No.40 in Town Block No.41 in Aluva West Village, in Aluva Taluk, Ernakulam District to be executed in favour of the Kerala State Karshaka Thozhilali Union, District Committee, Ernakulam, for the construction of a monument of Sri. M.K. Krishnan, former Minister Kerala under the said Act.

Explanatory Note

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

The Kerala State Karshaka Thozhilali Union, District Committee, Ernakulam, has requested Government to remit from the stamp duty chargeable for executing the sale deed of instrument of conveyance in respect of 3.50 ares (8:648 cents) of land and a building No.A.M.C.VIII/475(1) therein comprised in Re-survey No.40 in Town Block No.41 in Alma West Village, Aluva Taluk, Ernakulam District in favour of the Kerala State Karshaka Thozhilali Union, District Committee, Ernakulam, for the construction of a monument of Sri. M.K. Krishnan, former Minister Kerala. The Government have decided to allow the request.

This order is intended to achieve the above object.

[G.O.(P)No.87/2009/TD, dt.25/05/2009, published in K.G.Ext.No.920, dt.25/05/2009]

146. Ramakrishna Mission Ashrama Charitable Hospital, Thiruvananthapuram

SRO.No.405/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instruments of sale deed in respect of 14.850 cents of land and building thereon in Survey No.778/A-3-13 in Sasthamangalam Village, in Thiruvananthapuram Taluk, in Thiruvananthapuram District to be executed in favour of, Ramakrishna Math (Headquarters), P.O. Belur Math, District Howra, West Bengal, for the use of Sri. Ramakrishna Mission Ashrama Charitable Hospital, Sasthamangalam, Thiruvananthapuram under the said Act.

Explanatory Note

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

The President of the Sri. Ramakrishna Mission Ashrama Charitable Hospital, Sasthamangalam, Thiruvananthapuram has requested for the exemption of stamp duty for purchasing 14.850 cents of land and building thereon in survey No.778/A-3-13 in Sasthamangalam Village, in Thiruvananthapuram Taluk, in Thiruvananthapuram District to be executed in favour of, Ramakrishna Math (Headquarters), P.O. Belur Math, District Howra, West Bengal, for the use of Sri Ramakrishna Mission Ashrama Charitable Hospital, Sasthamangalam, Thiruvananthapuram. The Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.89/2009/TD, dt.25/05/2009, published in K.G.Ext.No.922, dt.25/05/2009.]

147. Permission given to the LIC of India to pay consolidated stamp duty

SRO.No.407/2009.— In exercise of the powers conferred Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala, hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.50,00,000 (Rupees Fifty lakhs only) chargeable on account of stamp duty on Policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rs.1,000 for the period from 1st April, 2009 to 30th June, 2009 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rupees Fifty Lakhs being the consolidated stamp duty of policies of insurance in the State Treasury under the head of account "0030-stamps and registration-02-stampsnon-judicial stamp duty 103-duty on impressing on documents" on vide Chalan No.1206, dt.30/04/2009 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Hence Government have decided to allow the request.

This order is intended to achieve the above object.

[G.O.(P)No.91/2009/TD, dt.25/05/2009, published in K.G.Ext.No.924, dt.25/05/2009.]

148. Kerala Small Industries Development Corporation Limited, Thiruvananthapuram

SRO.No.594/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instrument of transfer of title deed of 25 acres of land comprised in survey No.359/1 of Menamkulam Village, at Kazhakkuttam in Thiruvananthapuram District under the possession of M/s Kerala State Salicylates and Chemicals Limited (Aspirin Plant), Kazhakkuttam, Thiruvananthapuram to be executed in favour of Kerala Small Industries Development Corporation Limited, Thiruvananthapuram for setting up of Telecom City Project at Kazhakkuttam by Kerala Small Industries Development Corporation Limited, under the said Act.

Explanatory Note

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

Kerala Small Industries Development Corporation Limited (SIDCO), Thiruvananthapuram has requested for the exemption of stamp duty for transferring of 25 acres of land comprised in Survey No.359/1 of Menamkulam Village, at Kazhakkuttam in Thiruvananthapuram District under the possession of M/s. Kerala State Salicylates and Chemicals Limited (Aspirin Plant), Kazhakkuttam, Thiruvananthapuram to be executed in favour of Kerala Small Industries Development Corporation Limited (SIDCO), Thiruvananthapuram for setting up of Telecom City Project at Kazhakkuttam by Kerala Small Industries Development Corporation Limited (SIDCO). Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.122/2009/TD, dt.13/07/2009, published in K.G.Ext.No.1257, dt.13/07/2009]

149. Permission given to the LIC of India to pay consolidated stamp duty

SRO.No.635/2009.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.80,00,000 (Rupees Eighty Lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rs.1,000 for the period from 1st July, 2009 to 30th September, 2009 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rupees Eighty Lakhs being the consolidated stamp duty of policies of insurance in the State Treasury under the head of account "0030- stamps and registration- 02- stamps- non-judicial stamp duty on impressing on documents" on vide Chalan No.752 dt.24/06/2009 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Hence Government have decided to allow the request.

This notification is intended to achieve the above object.

[G.O.(P)No.134/2009/TD, dt.23/07/2009, published in K.G.Ext.No.1335, dt.23/07/2009]

150. Cheruvannor-Nallalam Industrial Estate, Kozhikode

SRO.No.740/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instruments for transaction of industrial plots to be executed in favour of the small scale industrial entrepreneurs in Cheruvannor-Nallalam Industrial Estate, a project of District Panchayat, Kozhikode, under the said Act.

Explanatory Note

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

The President, District Panchayat, Kozhikode has requested Government to exempt the stamp duty chargeable on the instruments for transaction of industrial plots to be executed in favour of the small scale industrial entrepreneurs in Cheruvannor-Nallalam Industrial Estate, a project of District Panchayat, Kozhikode. Government have decided to allow the request in public interest.

This order is intended to achieve the above object.

[G.O.(P)No.161/2009/TD, dt.14/09/2009, published in K.G.Ext.No.1680, dt.14/09/2009]

151. Sukhada Charitable Trust

SRO.No.808/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable on the instrument of sale deed in respect of an extent of one acre and five cents (42 are and 50 square meter) of land comprised in Block No.48 in Resurvey Nos.34/4 and 28/6, of Aikkaranadu South Village, in Kunnathunadu Taluk of Ernakulam District to be executed in favour of the Sukhada Charitable Trust, (Registration No.115/2004) Kolenchery P.O., Ernakulam District for the setting up of "Balagramam" Project for the protection of orphan children under the said Act.

Explanatory Note

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

The President, Sukhada Charitable Trust, (Registration No.115/2004) Kolenchery P.O., Ernakulam District has requested Government to remit from Stamp duty chargeable for executing on the instrument of sale deed in respect of an extent of one acre and five cents (42 are and 50 square meter) of land comprised in Block No.48 in Resurvey Nos.34/4 and 28/6, of Aikkaranadu South Village, in Kunnathunadu Taluk of Ernakulam District in favour of the Sukhada Charitable Trust, (Registration No.115/2004) Kolenchery P.O.,

Ernakulam District for the setting up of 'Balagramam' Project for the protection of orphan children. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.168/2009/TD, dt.26/09/2009, published in K.G.Ext.No.1788, dt.29/09/2009]

152. Secretary, Grama Panchayath, Chemanchery

SRO.No.877/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do hereby remit the stamp duty chargeable on the document No.P3/2008, dt.29/03/2008 of the Sub Registrar Office, Chemanchery, executed in favour of the Secretary, Grama Panchayath, Chemanchery, in respect of 16.16 cents of land and building therein, in survey No.125/3 (Re-survey No.124/4B) of Chemanchery Village, under the said Act.

Explanatory Note

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

The President, Grama Panchayath, Chemanchery, Kozhikode has requested Government to remit the stamp duty chargeable on the document No.P3/2008 dated 29th March,2008 of the Sub Registrar Office, Chemanchery, executed in favour of the Secretary, Grama Panchayath, Chemanchery, in respect of 16.16 cents of land and building therein, in Survey No.125/3 (Re-survey No.124/4B) of Chemanchery Village. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.179/2009/TD, dt.24/10/2009, published in K.G.Ext.No.1963, dt.24/10/2009.]

153. Cochin Naval Base Civilian Workers Union

SRO.No.880/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do hereby remit the stamp duty chargeable on the instrument of sale deed of a room of 462 sq. feet at the 3rd floor at Peegees Mall at Pallimukku, in Ernakulam District to be executed in favour of Cochin Naval Base Civilian Workers Union (Registration No.275/77 Affiliated to All India Defence Employees Federation No.219), 3rd floor, Peegees Mall, Pallimukku, M.G.Road, Opposite Medical Trust Hospital, Cochin-16, intended to be purchased for its union office as a memorial in the name of Shri. K.M. Mathew, the former General Secretary of the said union, under the said Act.

Explanatory Note

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

The General Secretary of the Cochin Naval Base Civilian Workers Union (Registration No.275/77 Affiliated to All India Defence Employees Federation- No.219), 3rd floor, Peegees Mall, Pallimukku, M.G.Road, Opposite Medical Trust Hospital, Cochin-16, has requested Government to remit the stamp duty chargeable on the instrument of sale deed of a room of 462 sq. feet at the 3rd floor at Peegees Mall at Pallimukku, in Ernakulam District to be executed in favour of Cochin Naval Base Civilian Workers Union (Registration No.275/77), intended to be purchased for the union office as a memorial in name of Shri. K.M.Mathew, the former General Secretary of the said union. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.182/2009/TD, dt.26/10/2009, published in K.G.Ext.No.1968, dt.26/10/2009.]

154. Permission given to the LIC of India to pay consolidated stamp duty

SRO.No.972/2009.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of 90,00,000 (Rupees Ninety Lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rs.1,000 for the period from 1st October, 2009 to 31st December, 2009 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rupees Ninety Lakhs being the consolidated stamp duty on policies of insurance under the head of account “0030- stamps and registration- 02-stamps- non-judicial stamp duty 103- duty on impressing on documents” vide Chalan No.1169, dt.23/10/2009 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Hence Government have decided to allow the request.

This order is intended to achieve the above object.

[G.O.(P)No.208/2009/TD, dt.21/11/2009, published in K.G.Ext.No.2166, dt.21/11/2009]

155. Amendment in Notification SRO.No.138/2008

SRO.No.1097/2009.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, hereby make the following amendments to the order issued in G.O.(P)No.12/2008/TD, dt.29/01/2008 and published as S.R.O. No.138/2008 in the Kerala Gazette Extraordinary No.241, dated 30/01/2008, namely:—

Amendment in the said order,—

- (i) for the words “to be executed”, the word “executed” shall be substituted.
- (ii) after the existing paragraph, the following paragraph shall be inserted, namely:—
“It shall be deemed to have come into force on the 30th day of November, 2007.”

Explanatory Note

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

As per the S.R.O.No.138/2008 Government have issued order to exempt the Lajanathul Muhammadiya (Registration No.A.157/82), Alappuzha, from remitting stamp duty under Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959. Now, the President of the said society has requested the Government to give retrospective effect to the order from 30th November, 2007, i.e., the date on which the said instrument was executed and registered, in order to get the exemption from payment of stamp duty for the purchase of land. Government have decided to allow the request on public interest by amending the earlier order issued as S. R.O.No.138/2008.

This order is intended to achieve the above object.

[G.O.(P)No.236/2009/TD, dt.22/12/2009, published in K.G.Ext.No.2414, dt.22/12/2009]

156. Dhanalakshmi Bank Limited, Thrissur

SRO.No.159/2010.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), Government of Kerala hereby permit the Dhanalakshmi Bank Limited, Thrissur to pay consolidated stamp duty of Rs.55,50,000 (Rupees Fifty-five lakhs and fifty thousand only) chargeable on account of stamp duty on debentures (The Dhanalakshmi Bank Limited Bonds—Series VIII) aggregating to rupees one hundred and fifty crores only to be issued by the said Bank at the rate of one rupee and eighty paise each for every Rs.500 or part thereof in excess of Rs.1,000 under the said Act.

Explanatory Note

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

The Secretary to Board and Company Secretary, Dhanalakshmi Bank Limited, Thrissur had remitted Rs.55,50,000 (Rupees Fifty-five lakhs and fifty thousand only) chargeable on account of stamp duty on debentures (The Dhanalakshmi Bank Limited Bonds—Series VIII) worth rupees one hundred and fifty crores to be issued by the said bank, under the head of account “0030- stamps and registration- 02- stamps- non-judicial stamp duty 103- duty on impressing on documents” vide Chalan No.806, dt.28/01/2010 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of stamp duty to the Dhanalakshmi Bank. Hence Government have decided to allow the request.

This order is intended to achieve the above object.

[G.O.(P)No.43/2010/TD, dt.16/02/2010, published in K.G.Ext.No.368, dt.16/02/2010]

157. Aligargh Muslim University Off-Campus Centre, Malappuram District

SRO.No.164/2010.— In exercise of the powers conferred by clause (a) of Sub-section (1) of section 9 of the Kerala Stamp Act,1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act, on the instruments of transfer deed of land of 400 acres comprised in Elamkulam, Anamangad and Pathayikkara Villages of Perinthalmanna Taluk of Malappuram District to be executed in favour of the Aligargh Muslim University off campus centre to be set up in Malappuram District.

Explanatory Note

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

Government have accorded sanction to acquire 400 acres of land comprised in Elamkulam, Anamangad and Pathayikkara Villages of Perinthalmanna Taluk of Malappuram District for setting up of the Aligargh Muslim University off campus centre in Malappuram District, vide G.O.(Ms.)No. 21/09/H.Edn. Dept, dated 27th January, 2009. The Director of Collegiate Education has requested Government to exempt the stamp duty for registration of the land to be executed for setting up of the Aligargh Muslim University off campus centre in Malappuram District. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.46/2010/TD, dt.17/02/2010, published in K.G.Ext.No.373, dt.17/02/2010.]

158. Angamali-Sabari Railway project & Mulanthuruthi-Kuruppanthara doubling project

SRO.No.311/2010.— In exercise of the powers conferred by clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest to do so, hereby remit the stamp duty chargeable under the said Act, on the instruments to be executed in respect of land to be acquired for Angamali-Sabari Railway project and Mulanthuruthi-Kuruppanthara doubling project in Ernakulam District.

Explanatory Note

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

The District Collector, Ernakulam has requested the Government to exempt from the payment of stamp duty chargeable for executing instruments in respect of lands to be acquired for Angamali-Sabari Railway project and Mulanthuruthi-Kuruppanthara doubling project in Ernakulam District Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.71/2010/TD, dt.24/03/2010, published in K.G.Ext.No.712 dt.24/03/2010.]

159. Amendment in Notification SRO.No.855/2008

S.R.O.No.324/2010.— In exercise of the powers conferred by clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby make the following amendment to the order issued in G.O.(P)No.164/2008/TD, dt.08/08/2008 and published as S.R.O.No. 855/2008 in the Kerala Gazette Extraordinary No.1818 dated 13/08/2008, namely:—

AMENDMENT

In the said order, after the words “instrument of partition deed”, the words “or settlement deed” shall be inserted.

Explanatory Note

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

Government vide notification issued under G.O.(P)No.164/2008/TD, dt.08/08/2008, and published as S.R.O.No.855/2008 in the Kerala Gazette Extraordinary No.1818, dt.13/08/2008, have decided to remit stamp duty chargeable on the instrument of partition deed to be executed in favour of 20 families in the Vattachira Scheduled Tribe Colony, Kodencherry comprised in Survey No.15/1, Kodencherry Village in Kozhikode Taluk, Kozhikode District on public interest. Now, the District Collector, Kozhikode have requested to exempt the stamp duty chargeable on the instrument of settlement deed also since certain families in the colony have to execute settlement deed, in respect of their property. Hence Government have decided to allow the request by amending S.R.O.No. 855/2008.

This notification is intended to achieve the above object.

[G.O.(P)No.79/2010/TD, dt.27/03/2010, published in K.G.Ext.No.750, dt.27/03/2010]

160. Reduction of duties— Flats/apartments of an Apartment complex

SRO.No.325/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala being of opinion that it is necessary in the public interest to do so, hereby reduce the duties with which all instruments of conveyance to be executed in respect of flats/apartments of an Apartment complex, wherein a number of families are residing having installed the facilities for harvesting rain water, energy saving electrical appliances, solar panels for lighting and water heating and so certified by a Chartered Engineer, and in which the total consideration/value including that of undivided share of the land and the flat/ apartment are fully and truly set forth therein, are chargeable under said Act to the extent of Rupees four for every Rupees 100 or part thereof, of the amount or value of the consideration for such conveyance, in all areas of the State subject to the condition this concessional rate shall apply only if the transfer takes place within six months from the date of allotment of house number by the Local bodies.

Explanatory Note

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

In order to promote environment friendly construction activities in the State, the Government have decided to reduce the stamp duty on instruments of conveyance to be executed in respect of flats/apartments of an Apartment complex in which the total consideration/ value including that of undivided share of the land and the flat/ apartment are truly set forth therein and if the transfer takes place within six months from the date of allotment of house number by the local body as announced in para 236 of the Budget Speech 2010-2011.

This order is intended to achieve the above object.

[G.O.(Ms.)No.84/2010/TD, dt.27/03/2010, published in K.G.Ext.No.751, dt.27/03/2010]

161. Remission of stamp duty— Land for construction of a house to persons belonging to ST community

SRO.No.327/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala being of opinion that it is necessary in the public interest to do so, hereby remit the stamp duty with which all instruments, to be executed for the purpose of purchasing not more than 5 cents of land for construction of a house to persons belonging to a Scheduled Tribe community, chargeable under the said Act.

Explanatory Note

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

As a part of total housing policy for every family, the Government have decided to exempt the stamp duty on all instruments to be executed for the purpose of purchasing not more than 5 cents of land for construction of a house to persons belonging to a Scheduled Tribe Community, as announced in para 233 of the Budget Speech 2010-2011.

This order is intended to achieve the above object.

[G.O.(Ms.)No.86/2010/TD, dt.27/03/2010 published in K.G.Ext.No.753, dt.27/03/2010.]

162. Reduction of duties— Documents relating to flats/apartments

SRO.No.337/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), and in supersession of G.O.(Ms.)No. 176/2007/TD, dt.04/08/2007 and published as S.R.O.No.676/2007 in the Kerala Gazette Extraordinary No.1461, dt.04/08/2007 and G.O.(Ms.)No.178/2007/TD, dt.04/08/2007 and published as S.R.O.No.678/2007, in the Kerala Gazette Extraordinary No.1461, dt.04/08/2007 the Government of Kerala being of opinion that is necessary in the public interest to do so, hereby reduce the duties with which all instruments of conveyance relating to flats/apartments, in which the total consideration/value including that of undivided share of the land and of the flat/apartment is fully and truly set forth therein, are chargeable under the said Act to the extent of Rupees five for every Rupees 100 or part thereof, of the amount or value of the consideration for such conveyance, in all areas of the State. Subject to the condition that this concessional rate shall apply only if the transfer takes place within six months from the date of allotment of house number by the local bodies and it shall come into force on 1st April, 2010.

Explanatory Note

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

Government have been receiving various representations from the Construction Industry, such as Kerala Builders Forum etc., to reduce the stamp duty on documents relating to flats/apartments. With a view to grant relief to Construction Industry, which is being badly affected by recession, the Government have decided to reduce the stamp duty on instruments of conveyance relating to flats/apartment, in which the total consideration/value including that of undivided share of the land and the flat/apartment truly set forth therein and if the transfer takes place within six months from the date of allotment of house number by the local body and to withdraw all concessions granted earlier vide G.O.(Ms.)No.176/2007/TD, dt.04/08/2007 and published as S.R.O.No.676/2007 in the Kerala Gazette Extraordinary No.1461 and 04/08/2007 G.O.(Ms.) No.178/2007/TD, dt.04/08/2007 and published as S.R.O.No.678/2007 in the Kerala Gazette Extraordinary No.1461, dt.04/08/2007.

This order is intended to achieve the above object.

[G.O.(Ms.)No.94/2010/TD, dt.30/03/2010, published in K.G.Ext.No.782, dt.30/03/2010]

163. Regional Agro-Industrial Development Co-operative of Kerala Limited (RAIDCO), Kannur

SRO.No.416/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty with which the instrument executed for the sale deed of 24 cents of land comprised in Survey No.709/02 of Aranattukara Village, Thrissur District, in favour of the Regional Agro-Industrial Development Co-operative of Kerala Limited. Kannur, impounded as document No.P5/08 of Sub Registrar Office, Ayyanthole, is chargeable under the said Act.

This order shall be deemed to have come into force on 2nd September, 2008.

Explanatory Note

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

The Regional Agro Industrial Development Co-operative Limited, Kannur has requested the Government to remit stamp duty with retrospective effect from 2nd September, 2008 to the impounded document No.P5/08 of Sub Registrar Office, Ayyanthole, in favour of the Regional Agro-Industrial Development Co-operative of Kerala Limited, Kannur, for the purchase of 24

cents of land aiming at the developmental activities of the co-operative institution. Government have decided to allow the request in public interest.

This order is intended to achieve the above object.

[G.O.(P)No.112/2010/TD, dt.28/04/2010, published in K.G.Ext.No.1031, dt.28/04/2010]

164. Kerala State Pensioners Union, Alappuzha

SRO.No.514/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act, on the instrument of sale deed in respect of an extent of 1 Are 21 Square meter of land and a building therein comprised in Survey No.827/15-2 of Mullackal Village in Ambalapuzha Taluk in Alappuzha District to be executed in favour of the State President and State General Secretary of Kerala State Service Pensioners Union State Committee, for the use of Kerala State Pensioners Union, Alappuzha Town Committee.

Explanatory Note

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

The Kerala State Pensioners Union, Alappuzha Town Committee has requested the Government to remit Stamp duty chargeable for executing the instrument of sale deed in respect of an extent of 1 Are 21 Square meter of land and a building there in, comprised in Survey No.827/15-2 of Mullackal Village in Ambalapuzha Taluk in Alappuzha District to be executed in favour of the State President and State General Secretary of Kerala State Service Pensioners Union State Committee, for the use of Kerala State Pensioners Union, Alappuzha Town Committee. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.136/2010/TD, dt.26/05/2010, published in K.G.Ext.No.1214, dt.26/05/2010]

165. Remission of stamp duty— Scheduled Tribe aborigines belonging to Below Poverty Line group

SRO.No.543/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the stamp duties with which the instruments of partition deed, settlement deed, gift deed and release deed to be executed by the Scheduled Tribe aborigines belonging to Below Poverty Line group, in Thirunelli Grama Panchayat in Wayanad District in favour of their family members are chargeable under the said Act.

Explanatory Note

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

The Thirunelli Grama Panchayat in Wayanad District has requested the Government to remit the stamp duty chargeable under the said Act, for executing the instruments of partition deed, settlement deed, gift deed and release deed to be executed in between the family members of Scheduled Tribe aborigines belonging to Below Poverty Line group in Thirunelli Grama Panchayat, Wayanad District. Government have decided to allow the request on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.140/2010/TD, dt.04/06/2010, published in K.G.Ext.No.1269, dt.04/06/2010.]

166. Reduction of stamp duty— Scheduled Tribe aborigines belonging to Below Poverty Line group

SRO.No.764/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby reduce the stamp duty to Rs.100 with which the instrument of partition deeds of land to be executed by the Scheduled Tribe in the State belonging to Below Poverty Line group, in favour of their family members are chargeable under the said Act.

Explanatory Note

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

The Secretary, Mala Araya Samrakshana Samithi has requested the Government to exempt the partition deeds in respect of Land of Scheduled Tribes, from the expenses in connection with its registration. Government have decided to reduce the stamp duty to Rs.100 in respect of partition deeds of land to be executed by the Scheduled Tribe in the State belonging to Below Poverty Line group, in favour of their family members, under Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), on public interest.

This order is intended to achieve the above object.

[G.O.(P)No.201/2010/TD, dt.04/08/2010, published in K.G.Ext.No.1782, dt.04/08/2010]

167. LIC— Payment of Consolidated Stamp Duty

SRO.No.994/2010.— In exercise of the powers conferred by Clause (b) of Sub-section(1)of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.2,80,00,000 (Rupees Two Crores Eighty Lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rupees 1000 for the period commencing on and from the 1st day of October, 2010 and ending on the 31st day of March, 2011 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rupees (Rupees Two Crores Eighty Lakhs only) being the consolidated stamp duty on policies of insurance under the head of account "0030- Stamps and Registration Fees- 02- Stamps-Non-Judicial- 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No. 1323 dated 14th October, 2010 in the District Treasury, Thiruvananthapuram, and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.248/2010/TD, dt.28/10/2010 in K.G.Ext.No.2374, dt.28/10/2010.]

168. Permission given to the Dhanlaxmi Bank Limited to pay consolidated stamp duty

SRO.No.1131/2010.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala hereby permit the Dhanlaxmi Bank Limited, Thrissur to pay a consolidated stamp duty of 10,17,500 rupees (Rupees ten lakhs seventeen thousand five hundred only) chargeable on account of stamp duty on debentures (The Dhanlaxmi Bank Limited Bonds Upper Tier II Series I) aggregating to 27,50,00,000 rupees (Rupees twenty-seven crores fifty lakhs only) to be issued by the said Bank at the rate of one rupee and eighty five paise each for every 500 rupees or part thereof in excess of 1,000 rupees under the said Act.

Explanatory Note

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

The Secretary to Board and Company Secretary, Dhanlaxmi Bank Limited, Thrissur had remitted Rs.10,17,500 (Rupees ten lakhs seventeen thousand five hundred only) chargeable on account of stamp duty on debentures (The Dhanlaxmi Bank Limited Bonds Upper Tier II Series I) worth rupees twenty seven crores fifty lakhs to be issued by the said bank, under the head of account "0030- Stamps and Registration fees- 02- Stamps-Non-Judicial- 103- Duty on impressing on documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No.1031, dt.02/11/2010 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary orders providing consolidation of stamp duty to the Dhanlaxmi Bank. Hence the Government examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.282/2010/TD, dt.04/12/2010, published in K.G.Ext.No.2777, dt.04/12/2010.]

169. Government Information Technology Policy, 2007

SRO.No.1137/2010.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the stamp duty chargeable under the said Act on the instruments of conveyance on sale, lease, agreement relating to sale and lease to be executed by the Information Technology Units and Information Technology Enabled Services and the instruments of conveyance on land to be executed by Information Technology infrastructure developers, in all Government Information Technology Parks, which are either fully owned by the Government or having at least 51% Government control/equity, as specified in the Government Information Technology Policy, 2007, approved by the Government as per G.O.(P) 10/2007/TD, dt.14/06/2007.

Explanatory Note

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

The Director, Kerala State Information Technology Infrastructure Limited has requested the Government to remit the stamp duty chargeable under the Kerala Stamp Act, 1959 (17 of 1959) on the instruments to be executed by the Information Technology infrastructure developers and Information Technology/Information Technology Enabled Services units in all Government Information Technology Parks, which are fully owned by the Government or having at least 51% Government control/equity, in accordance with the Government Information Technology Policy, 2007. The Government have decided to allow the request on public interest.

The order is intended to achieve the above object.

[G.O.(P)No.283/2010/TD, dt.06/12/2010, published in K.G.Ext.No.2784, dt.06/12/2010.]

170. Remission of Stamp Duty— EMS Housing Scheme

SRO.No.65/2011.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the duties with which the instruments of conveyance in respect of land to be donated in favour of the Local Self Government institutions for the construction of houses to the landless through the EMS Housing Scheme to be implemented by the Government of Kerala through the Local Self Government Institutions in the State are chargeable under the said Act.

Explanatory Note

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

The Government have decided to implement the EMS Housing Scheme through the Local Self Government Institutions. The Local Self Government Department has requested for exemption of stamp duty on the instruments of conveyance in respect of land to be donated to the Local Self Government Institutions for implementing the EMS Housing Scheme. Government have decided to allow the request in public interest.

This order is intended to achieve the above object.

[GO.(P)No.10/2011/TD, dt.25/01/2011 in K.G.Ext.No.179, dt.25/01 2011]

171. Remission of Stamp Duty— Establishment of Kerala Construction Academy

SRO.No.133/2011.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that it is necessary in the public interest so to do, hereby remit the duties with which the instruments of conveyance in respect of 10 acres of land comprised in Survey Nos.243/12, 244/2 and 245/2 of Meenad Village in Kollam Taluk in Kollam District, under the ownership and possession of M/s. Quilon Co-operative Spinning Mills Limited, Chathannoor to be executed in favour of the Kerala Building and Other Construction Workers' Welfare Board, for the establishment of the Kerala Construction Academy, are chargeable under the said Act.

Explanatory Note

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

The Secretary, Kerala Building and Other Construction Workers' Welfare Board, has requested Government to remit the stamp duty chargeable on the instruments of conveyance in respect of 10 acres of land comprised in Survey Nos.243/12, 244/2 and 245/2 of Meenad Village in Kollam Taluk in Kollam District, under the ownership and possession of M/s. Quilon Co-operative Spinning Mills Limited, Chathannoor to be executed in favour of the Kerala Building and Other Construction Workers' Welfare Board, for the establishment of the Kerala Construction Academy. Government have decided to allow the request on public interest.

The order is intended to achieve the above object.

[G.O.(P)No.28/2011/TD, dt.17/02/2011 in K.G.Ext.No.363, dt.17/02/2011]

172. Compounding of duties payable on the instruments referred to the Collector or called for by him under Sections 45A, 45B or 45C

SRO. No.85/2011.— In exercise or the powers conferred by Clause (c) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of the notification issued under G.O.(P) No.57/2009/TD, dt.27/03/2009 and published as S.R.O.No.281/2009 in the Kerala Gazette Extraordinary No.682, dt.27/03/2009. the Government of Kerala, being of the opinion that it is necessary in the public interest so to do, hereby order compounding of duties payable on the instruments referred to the Collector or

called for by him under Sections 45A, 45B or 45C of the said Act at the rates specified in the Schedule below in respect of all pending cases as on 31st March, 2010, subject to the following terms and conditions, namely:—

- (i) The liability to pay stamp duty shall stand completely discharged on additional payment of stamp duty as specified in the Schedule without realising any additional registration fee.
- (ii) The cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty shall also be covered except those cases in which the parties have already paid the due amount in part or full.
- (iii) After realizing of the amount, the Sub-Registrar shall record on the instrument that the case has been settled under this order mentioning the amount collected.
- (iv) This benefit will be available only for one time settlement and shall be effective from the 1st day of April, 2009 to the 31st day on March, 2011.

SCHEDULE

<i>Sl. No.</i>	<i>Extent</i>	<i>Corporation area</i>	<i>Municipal area</i>	<i>Panchayat area</i>
(1)	(2)	(3)	(4)	(5)
1.	Transactions up to 5 cents	₹ 2,000	₹ 1,000	Fully exempted
2.	Above 5 cents upto 10 cents	₹ 5,000	₹ 3,000	₹ 1,000
3.	Above 10 cents upto 50 cents	₹ 10,000	₹ 5,000	₹ 2,000
4.	Above 50 cents	6% of the stamp duty already paid or ₹ 12,000 whichever is higher	4% of the stamp duty already paid or ₹ 7,000 whichever is higher	2% of the stamp duty already paid or ₹ 3,000 whichever is higher

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

The Government have announced in the Budget Speech 2009-10, a new scheme as “one time settlement” for clearing all pending under valuation cases. As such a new Clause (c) has been inserted in the Kerala Stamp Act, 1959, through the Kerala Finance Act, 2009, which empower the Government to provide for compounding of duties payable on the instruments referred to the Collector or called by him under Sections 45A, 45B or 45C at the rates and period specified by Order. As such the scheme was implemented for clearing all pending under valuation cases as on 1st April, 2009 vide notification published as SRO.No.281/2009. Now, the Government have decided to include the instruments of under valuation cases pending as on 31st March, 2010, also.

This order is intended to achieve the above object.

[G.O.(P)No.17/2011/TD, dt.31/01/2011 in K.G.Ext.No.226, dt.01/02/2011]

173. Order under S.9(1)(b)— Consolidation of stamp duty— LIC

SRO.No.994/2010.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.2,80,00,000 (Rupees Two Crores Eighty Lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of Rupees 1000 for the period commencing on and from the 1st day of October, 2010 and ending on the 31st day of March, 2011 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rupees 2,80,00,000 (Rupees Two Crores Eighty Lakhs only) being the consolidated stamp duty on policies of insurance under the head of account "0030- Stamps and Registration Fees- 02- Stamps- Non-Judicial- 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules." vide Chalan No.1323, dated 14th October, 2010 in the District Treasury, Thiruvananthapuram, and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.248/2010/TD, dt.28/10/2010 in K.G.Ext.No.2374, dt.28/10/2010]

174. Order under S.9(1)(b)— Consolidation of stamp duty— LIC

SRO.No.328/2011.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of 1,70,00,000 (Rupees One Crore and Seventy Lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of Insurance of face value of 1000 (Rupees Thousand only) for the period commencing on and from the 1st day of April, 2011 and ending on the 30th day of September, 2011 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted (Rupees One Crore and Seventy Lakhs only) being the consolidated stamp duty on policies of insurance under the head of account "0030- Stamps and Registration Fees- 02- Stamps- Non-Judicial- 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No.905, dt.04/05/2011 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.75/2011/TD, dt.28/05/2011 in K.G.Ext.No.1139, dt.31/05/2011]

175. Order under S.9(1)(b)— Consolidation of stamp duty— LIC

SRO.No.768/2011.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.2,60,00,000 (Rupees Two Crores and Sixty Lakhs) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of 1,000 (Rupees Thousand) for the period commencing on and from the 1st day of October, 2011 and ending on the 31st day of March, 2012 under the said Act, in the State of Kerala.

Explanatory Note

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

The Senior Divisional Manager, Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rs.2,60,00,000 (Rupees Two Crore and Sixty Lakhs only) being the consolidated stamp duty on policies of insurance under the head of account "0030- Stamps and Registration Fees- 02- Stamps- Non-Judicial 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No.1127, dated 11th November, 2011 in the District Treasury, Thiruvananthapuram, and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.184/2011/TD, dt.02/12/2011 in K.G.Ext.No.2298, dt.06/12/2011]

176. Consolidation of stamp duty to LIC of India in State of Kerala

SRO.No.796/2013.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala, hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.2,10,00,000 (Rupees Two Crore and ten lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of 1,000 (Rupees Thousand only) for the period commencing on and from the 1st day of October, 2013 and ending on the 31st day of March, 2014 under the said Act, in the State of Kerala.

Explanatory Note

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

The Manager (NB), Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rs.2,10,00,000 (Rupees Two Crore and ten lakhs only) being the consolidated stamp duty on policies of insurance to be issued by the said Corporation for the period from 1st October, 2013 to 31st March, 2014, under the head of account "0030- Stamps and Registration Fees 02- Stamps-Non-Judicial- 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No.586, dated 24th September, 2013 in the District Treasury, Thiruvananthapuram and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance corporation of India, in the State of Kerala. The Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.166/2013/TD, dt.30/09/2013 published in K.G.Ext.No.2850, dt.01/10/2013]

177. LIC permitted to pay consolidated stamp duty

SRO.No.267/2013.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala, hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of 20,00,000 (Rupees twenty lakhs only) chargeable on account of stamp duty on policies of insurance to be issued by the said Corporation at the rate of 20 paise each on every policy of insurance of face value of 1,000 (Rupees thousand only) for the period commencing on and from the 1st day of April, 2013 and ending on the 30th day of September, 2013, under the said Act in the State of Kerala.

Explanatory Note

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

The Manager (NB), Life Insurance Corporation of India, New Business Department, Thiruvananthapuram had remitted Rs.20,00,000 (Rupees twenty lakhs only) being the consolidated stamp duty on policies of insurance to be issued by the said Corporation for the period on and from 1st April, 2013 to 30th September, 2013, under the head of account "0030- Stamps and Registration Fees- 02- Stamps- Non-Judicial 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules" vide Chalan No.947, dt.12/03/ 2013 in the District Treasury, Thiruvananthapuram, and requested for the issuance of necessary notification providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. The Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.53/2013/TD, dt.27/03/2013 published in K.G.Ext.No.944, dt.01/04/2013]

178. Remission of stamp duty— Agreements between Commercial Banks and Self Help Groups

SRO.No.568/2013.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of the opinion that, it is necessary in the public interest so to do, hereby remit the duty with which the agreements to be executed between the Commercial Banks and those Self Help Groups (SHGs) which are registered either under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955) or under the Societies Registration Act, 1860 (Central Act XXI of 1860), for availing loans from such Banks, are chargeable under the said Act.

Explanatory Note

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

The State Level Bankers' Committee (SLBC) has requested the Government to waive the stamp duty on the agreements entered into between the Commercial Banks and Self Help Groups (SHGs) to augment credit flow to Self Help Groups. The Government have considered the matter and decided to remit the stamp duty chargeable for the agreements to be executed between the Commercial Banks and those Self Help Groups (SHGs) which are registered either under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 or under the Societies Registration Act, 1860, for availing loans from such Banks.

The order is intended to achieve the above object.

[G.O.(P)No.141/2013/TD, dt.22/07/2013 published in K.G.Ext.No.2138, dt.22/07/2013]

179. Remission of stamp duty— Construction of Shatkala Govinda Marar Smaraka Mandiram at Ramamangalam

SRO.No.353/2013.— In exercise of the powers conferred by Clause (a) Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit fifty per cent of the duties with which the instruments of conveyance of 7.01 ares of land comprised in survey number 778/10 in Ramamangalam Village in Muvattupuzha Taluk in Emakulam District, to be executed in favour of the Secretary, Shatkala Govinda Marar Smaraka Kalasamithy No. ER.472/80, Ramamangalam P.O., Emakulam District, for the purpose of construction of Shatkala Govinda Marar Smaraka Mandiram at Ramamangalam in Ernakulam District, are chargeable under the said Act.

Explanatory Note

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

The Secretary Shatkala Govinda Marar Smaraka Kalasamithy No.ER.472/80, Ramamangalam P.O, Emakulam District has requested the Government to remit the stamp duty chargeable for the instruments of conveyance of 7.01 ares of land comprised in survey number 778/10 in Ramamangalam Village in Muvattupuzha Taluk in Ernakulam District, to be executed in favour of the Secretary, Shatkala Govinda Marar Smaraka, Kalasamithy No.ER.472/80, Ramamangalam P.O., Ernakulam District for the purpose of construction of Shatkala Govinda Marar Smaraka Mandiram at Ramamangalam in Ernakulam District. Considering the fact that the Shatkala Govinda Marar Smaraka Kalasamithy undertakes great efforts, without any profit motive, for the protection of traditional art forms including temple percussions which may be alienated, if not protected properly, and taking into account the public interest involved in it, the Government have decided to remit fifty per cent of the duty chargeable for the purpose.

The order is intended to achieve the above object.

[G.O.(P)No.92/2013/TD, dt.30/04/2013 published in K.G.Ext.No.1214, dt.30/04/2013]

180. Remission of stamp duty— “Rapid wall” project

SRO.No.363/2013.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of opinion that, it is necessary in the public interest so to do, hereby remit the duties with which the instruments of lease deed of 11 acres of land comprised in survey number 205 in Block No.37 in Vadavucode-Puthencruz Village in Kunnathunadu Taluk in Emakulam District, to be executed between the Fertilisers and Chemicals Travancore Limited (FACT) and FACT-Rashtriya Chemicals and Fertilisers Building Products Limited (FRBL), for the purpose of establishing a project for producing various products using gypsum, a by-product of FACT, under the trade name of “Rapid wall”, are chargeable under the said Act.

Explanatory Note

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

The Director, Fertilisers and Chemicals Travancore Limited (FACT) and FACT-Rashtriya Chemicals and Fertilisers (RCF) Building Products Limited has requested the Government to remit the stamp duty chargeable for the instruments of lease deed of 11 acres of land comprised in survey number 205 in Block No. 37 in Vadavukode-Puthencruz Village in Kunnathunadu Taluk in Ernakulam District, to be executed between the Fertilisers and Chemicals Travancore Limited (FACT) and FACT-Rashtriya Chemicals and Fertilisers Building Products Limited (FRBL), for the purpose of establishing a project for producing various products, using gypsum, a by-product of FACT, under the trade name of “Rapid Wall”. Considering the fact that the use of natural building materials like bricks, river sand, etc. could be minimised by using gypsum panels for constructing buildings, additional revenue to the State Government be generated in the form of sales tax by marketing the products, providing direct and indirect employment opportunity to the people and taking into account of the public interest involved therein, the Government have decided to remit the duty chargeable for the purpose.

The order is intended to achieve the above object.

[G.O.(P)No.95/2013/TD, dt.03/05/2013 published in K.G.Ext.No.1239, dt.03/05/2013]

181. Remission of duties— Kerala State Housing Board

SRO.No.331/2013.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) the Government of Kerala, being of the opinion that, it is necessary in the public interest, so to do, hereby remit fifty per cent of the duties with which the ***[instrument of conveyance of land, flats and land or plots with building]***, to be executed by the Kerala State Housing Board, chargeable under the said Act.

Explanatory Note

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

In Para 426 of the Budget Speech 2013-14, the Government of Kerala have declared to remit fifty per cent of the duties for transactions involving land and sale of flats to be executed by the Kerala State Housing Board.

The order is intended to achieve the above object.

[G.O.(P)No.77/2013/TD, dt.22/04/2013 in K.G.Ext.No.1137, dt.23/04/2013]

** Substituted by S.R.O.No.281/2014, for "instrument of conveyance of land and flats".*

182. Amendment to Order SRO No.331/2013

SRO.No.281/2014.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of the opinion that, it is necessary in the public interest, so to do, hereby remit fifty per cent of the duties, with which the instrument of conveyance of land or plots with building to be executed by the Kerala State Housing Board, chargeable under the said Act and consequently make the following amendment to the order issued under G.O.(P) No.77/2013/TD, dated 22nd April, 2013 and published as SRO.No.331/2013 in the Kerala Gazette Extraordinary No.1137, dated 23rd April, 2013, namely:—

AMENDMENT

In the said order, for the words, "instrument of conveyance of land and flats", the words "instrument of conveyance of land, flats and land or plots with building" shall be substituted;

Explanatory Note

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

As per G.O.(P) No.77/2013/TD, dt.22/04/2013 and published as SRO.No.331/2013 in the Kerala Gazette Extraordinary No.1137, dated 23rd April, 2013, the Government have issued orders to remit fifty per cent of the duties chargeable under the Kerala Stamp Act, 1959, with which the instrument of conveyance of land and flats, to be executed by the Kerala State Housing Board. Several petitions were received in Government that some Registering Authorities are not allowing the fifty per cent remission of stamp duty to the instruments of conveyance of land or plots with building due to the lack, of clarity in the said order. Therefore the Inspector General or Registration has requested that fifty per cent of stamp duty exemption can also granted to those instruments of conveyance by amending the said order. Hence Government have decided to amend the said order so as to incorporate the instruments of conveyance of 'land or plots with building' also within the purview of the order.

The order is intended to achieve the above object.

[G.O.(P)No.67/2014/TD, dt.14/05/2014 published in K.G.Ext.No.1238, dt.14/05/2014]

183. Land for landless Scheduled Tribes families

SRO.No.331/2014.— In exercise of the powers conferred by Clause (a) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of the opinion that, it is necessary in public interest so to do, hereby remit the duties with which the instruments of conveyance of land, to be executed in favour of each of the beneficiaries under the project for purchase of land for landless Scheduled Tribes families, to be implemented as per the guidelines issued by the Government under G.O.(Ms.) No.84/13/SCSTDD, dt.23/10/2013 chargeable under the said Act.

Explanatory Note

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

The Government have decided to implement the project for purchase of land for landless Scheduled Tribes families, and accorded sanction as per G.O.(Ms.)No.68/SCSTDD, dated 3rd September, 2013 and issued guidelines for the implementation of the project as per G.O.(Ms.) No.84/13/SCSTDD, dt.23/10/2013. The Government have also decided to remit the duty chargeable for the instrument of conveyance to be executed in favour of each of the beneficiaries of the project, on public interest.

The order is intended to achieve the above object.

[G.O.(P)No.77/2014/TD, dt.31/05/2014 published in K.G.Ext.No.1387, dt.31/05/2014]

184. Increase in the existing fair value of land by 50%

SRO.No.698/2014.— In exercise of the powers conferred under Sub-section (1B) of Section 28A of the Kerala Stamp Act, 1959 (Act 17 of 1959), the Government of Kerala hereby increase the existing fair value of land in Kerala fixed as per Sub-section (1) of Section 28A by fifty per cent. It shall come into force on the 17th day of November, 2014. Separate notifications for this purpose by the Revenue Divisional Officers concerned are not necessary.

Explanatory Note

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

Sub-section (1) of Section 28A of the Kerala Stamp Act, 1959 (17 of 1959) empowers the Revenue Divisional Officers to fix to the fair value of lands situated within the area of his jurisdiction for the purpose of determining the duty chargeable at the time of registration of instruments involving lands. Accordingly, 21 Revenue Divisional Officers in the State have fixed the fair value of lands in the State and necessary notification was published in the Kerala Gazette Extraordinary No.515, dt.06/03/2010. Thereafter, the market value of land has increased considerably. As the fair value of land has not been revised in tune with the increase in market value, the Government have decided to increase the existing fair value fixed as per Sub-section (1) of Section 28A (including decisions in appeals and review petitions) by fifty per cent invoking the provision under Sub-section (1B) of Section 28A of the said Act.

The Notification is intended to achieve the above object.

[G.O.(P)No.188/2014/TD, dt.14/11/2014, published in K.G.Ext.No.2734, dt.14/11/2014.]

185. Consolidation of duty to Life Insurance Corporation of India

SRO.No.180/2016.— In exercise of the powers conferred by Clause (b) of Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), the Government of Kerala, hereby permit the Life Insurance Corporation of India to pay consolidated stamp duty of Rs.3,00,000 (Rupees Three Lakhs only) chargeable on account of stamp duty on Group Insurance Policies to be issued by the Pension & Group Scheme Unit, Life Insurance Corporation Divisional Office, Kottayam at the rate of 20 paise each on every policy of

insurance of face value of 1,000 (Rupees Thousand only) for the period of commencing on and from the 1st day of January, 2016 under the said Act, in the State of Kerala.

Explanatory Note

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

The Life Insurance Corporation of India has remitted Rs.3,00,000 (Rupees Three Lakhs only) being the consolidated stamp duty on Group Insurance policies to be issued by the Pension & Group Scheme unit, Life Insurance Corporation Divisional Office, Kottayam for the period commencing on and from 1st day of January, 2016 under the head of account “0030-stamps and Registration Fees- 02- Stamps- Non-Judicial- 103- Duty on impressing of documents- 99- Duty recovered under Indian Stamp Rules” vide Chalan No.1062, dt.19/01/2016 and has requested for the issuance of order providing consolidation of duty to the Life Insurance Corporation of India, in the State of Kerala. Government have examined the matter in detail and decided to allow the request.

The order is intended to achieve the above object.

[G.O.(P)No.32/2016/TD, dt.25/02/2016, published in K.G.Ext.No.471, dt.25/02/2016.]

186. Competent authority for issuing valuation certificate for flat, notified

SRO.No.486/2016.— In exercise of the powers conferred by Clause (1) of Section 28B of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, hereby authorize an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned *[or the Public Works Department or the Irrigation Department or the Kerala Water Authority, or Chartered Engineers or Approved Valuers or Registered Valuers or Registered Architects/Engineers]* as the competent authority to issue valuation certificate for flat/apartment, for the purpose of the said section.

***[Explanation.**— For the purpose of this Notification, “Chartered Engineers” means engineers who are registered with the Institution of Engineers (India) Kolkata, “Approved Valuers” means valuers having membership in the Institute of Valuers, India, “Registered Valuers” means valuers who are registered under Section 34AB of the Wealth Tax Act, 1957 issued by the Principal Chief Commissioner of Income Tax, Kochi for the State of Kerala and “Registered Architects/Engineers” includes Architects, Building Designer A and Building Designer B, Engineer A and Engineer B, Town Planner A and Town Planner B, registered under Rule 150 of the Kerala Municipality Building Rules, 1999.]*

Explanatory Note

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

In the Kerala Stamp Act, 1959 (17 of 1959) a now Section 28B has been inserted by the Kerala Finance Bill, 2016. The said section inter alia provides that Government may by notification in the Official Gazette authorize a competent authority to issue a valuation certificate of the flat/ apartment thereunder for determining the value of flat/apartment conforming to the criteria approved by the Central Public Works Department. Accordingly the Government have decided to notify an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned to perform the functions of the competent authority under the said Act.

This notification is intended to achieve the above object.

[G.O.(P)No.73/2016/TD, dt.19/07/2016, published in K.G.Ext.No.1279, dt.19/07/2016]

** Inserted by Notification S.R.O.No.528/2016.*

187. One time settlement scheme introduced for compounding of duties in respect of undervaluation cases

SRO.No.490/2016.— In exercise of the powers conferred by Clause (c) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959). The Government of Kerala, being of the opinion that, it is necessary in the public interest so to do. hereby order compounding of duties payable on the instruments referred to the Collector or called for by him under Section 45B of the said Act, at the rates specified in the Schedule below in respect of all pending cases except those in which transferring of flat/apartment is included as on 31st March, 2010 subject to the following terms and conditions, namely:—

- (i) The liability to pay stamp duty shall stand completely discharged on additional payment of stamp duty as specified in the Schedule without realising any additional registration fee.
- (ii) The cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty shall also be covered except those cases in which the parties have already paid the due amount in part or full.
- (iii) After realizing the amount, the Sub Registrar shall record on the instrument that the case has been settled under this order mentioning the amount collected.
- (iv) The benefit will be available only for one time settlement relating to documents registered between 1st January, 1986 and 31st March, 2010 and shall be effective from the date of issue of this order till the 31st day of March, 2017.

SCHEDULE

<i>Sl. No.</i>	<i>Extent</i>	<i>Corporation Area (₹)</i>	<i>Municipal Area (₹)</i>	<i>Panchayath Area (₹)</i>
1.	Transactions up to 5 cents	2,000	1,000	Fully exempted
2.	Above 5 cents up to 10 cents	4,000	2,000	1,000
3.	Above 10 cents up to 25 cents	6,000	3,000	1,500
4.	Above 25 cents up to 50 cents	10,000	5,000	2,000
5.	Above 50 cents up to 1 Acre	10,000 + 300 per cent or part thereof over and above 50 cents	5,000+ 200 per cent or part thereof over and above 50 cents	2,000+ 100 per cent or part thereof over and above 50 cents.

Explanatory Note

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

The Government have announced in the Revised Budget Speech 2016-17 a new scheme as “One Time Settlement” for clearing all pending undervaluation cases. A lot of documents are being registered all over Kerala and most of them are undervalued and reported for undervaluation proceedings under Section 45B of the Kerala Stamp Act, 1959 (17 of 1959). Now the Government have decided to introduce one time settlement scheme as measure for compounding of duties in respect of the undervaluation cases Under Section 45B of the Kerala Stamp Act, 1959 (17 of 1959) pending between 1st January, 1986 and 31st March, 2010.

This order is intended to achieve the above purpose.

[G.O.(P)No.74/2016/TD, dt.21/07/2016, published in K.G.Ext.No.1289, dt.21/07/2016.]

188. Undervaluation cases of flat/apartment documents included in 'One Time Settlement Scheme'

SRO.No.491/2016.— In exercise of the powers conferred by Clause (c) of Sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959) the Government of Kerala, being of the opinion that, it is necessary in the public interest so to do, hereby order compounding of duties payable on instruments referred to the Collector or called for by him under Section 45B of the said Act, at the rates specified in the Schedule below in respect of all pending cases in which transferring of flat/apartment is included as on 31st March, 2010 subject to the following terms and conditions, namely:—

- (i) The liability to pay stamp duty shall stand completely discharged on additional payment of stamp duty as specified in the Schedule without realizing any additional registration fee.
- (ii) The cases that were finally disposed off and referred for revenue recovery proceedings for recovering the deficient stamp duty shall also be covered except those cases in which the parties have already paid the due amount in part or full.
- (iii) After realizing the amount, the Sub Registrar shall record on the instrument that the case has been settled under this order mentioning the amount collected.
- (iv) The benefit will be available only for one time settlement relating to documents registered between 1st January, 1986 and 31st March, 2010 and shall be effective from the date of issue of this order till the 31st day of March, 2017.

SCHEDULE

<i>Sl. No.</i>	<i>Built up area of Flat/Apartment</i>	<i>Corporation Area (₹)</i>	<i>Municipality Area (₹)</i>	<i>Panchayath Area (₹)</i>
(1)	(2)	(3)	(4)	(5)
1.	Transactions up to 500 sq.ft.	2,000	1,000	Fully exempted
2.	501 to 1000 sq.ft.	4,000	2,000	1,000
3.	1001 to 1500 sq.ft.	7,000	4,000	2,000
4.	1501 to 2000 sq.ft.	10,000	7,000	3,000
5.	Above 2000 sq.ft.	10,000+ 500 per 100 sq.ft. or part thereof over and above 2000 sq.ft.	7,000+ 300 per 100 sq.ft. or part thereof over and above 2000 sq.ft.	3,000+ 100 per 100 sq.ft. or part thereof over and above 2000 sq.ft.

Explanatory Note

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

The Government have announced in the Revised Budget Speech 2016-2017, a new scheme as "One Time Settlement" for clearing all pending under valuation cases. A lot of documents conveying flats/ apartments are also being registered all over Kerala and most of them are undervalued and reported for undervaluation proceedings under Section 45B of the Kerala Stamp Act, 1959 (17 of 1959). In order to dispose of the undervaluation cases in respect of flats/apartments, the built up area of the flats/apartment and the undivided share proportionate to the area has also to be considered. Hence the Government have decided to include the undervaluation cases of flat/apartment documents in "One Time Settlement Scheme" by considering the built up area of the flats/ apartments irrespective of the undivided share of land.

This order is intended to achieve the above object.

[G.O.(P)No.75/2016/TD, dt.21/07/2016, published in K.G.Ext.No.1290, dt.21/07/2016.]

189. Amendments in Notification SRO.No.486/2016

SRO.No.528/2016.— In exercise of the powers conferred by Clause (1) of Section 28B of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, hereby make the following amendments to the notification issued in G.O.(P)No.73/2016/TD, dt.19/07/2016 and published as SRO.No.486/2016 in the Kerala Gazette Extraordinary No.1279, dt.19/07/2016, namely:—

AMENDMENT

In the said notification,—

1. After the words “Local Self Government Institution concerned” the words, “or the Public Works Department or the Irrigation Department or the Kerala Water Authority, or Chartered Engineers or Approved Valuers or Registered Valuers or Registered Architects/Engineers” shall be inserted.
2. The following explanation shall be added at the end, namely:

Explanation.— For the purpose of this Notification, “Chartered Engineers” means engineers who are registered with the Institution of Engineers (India) Kolkata, “Approved Valuers” means valuers having membership in the Institute of Valuers, India, “Registered Valuers” means valuers who are registered under Section 34AB of the Wealth Tax Act, 1957 issued by the Principal Chief Commissioner of Income Tax, Kochi for the State of Kerala and “Registered Architects/Engineers” includes Architects, Building Designer A and Building Designer B, Engineer A and Engineer B, Town Planner A and Town Planner B, registered under Rule 150 of the Kerala Municipality Building Rules, 1999.

Explanatory Note

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

In the Kerala Stamp Act, 1959 (17 of 1959) a new Section 28B has been inserted by the Kerala Finance Bill, 2016. The said section inter alia provides that Government may by notification in the Official Gazette authorize a competent authority to issue a valuation certificate of flat/ apartment thereunder for determining the value of flat/apartment conforming to the criteria approved by the Central Public Works Departments. Accordingly, the Government as per G.O.(P)No. 73/2016/TD, dated 19th July, 2016 and published as SRO.No. 486/2016 in the Kerala Gazette Extraordinary No.1279, dt.19/06/2016 notified an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned to perform the functions of the competent authority thereunder. The Government have noticed that the number of Engineers of the Local Self Government Department being limited may cause delay in issuing Valuation Certificate and thereby make undue hardship to the public. In order to broad base the availability of engineers, the Government have decided to expand the list of engineers who can perform the functions of the competent authority under the said Act.

This notification is intended to achieve the above object.

[G.O.(P)No.80/2016/TD, dt.09/08/2016, published in K.G.Ext.No.1412, dt.09/08/2016.]

EXTRACTS of CIRCULARS

190. Mortgage deeds executed by Gazetted Officers

G.O.(P)No.258/65/Fin, dated 22/06/1965 from Finance Department Trivandrum to the Head of Departments, etc.

xxxx

xxxx

xxxx

xxxx

Government are pleased to order that the entire stamp duty for mortgage deeds to be executed by a gazetted officer also towards security for the house construction advances sanctioned to him will be entirely remitted as in the case of non-gazetted officers.

Amendment to the Kerala Financial Code Vol.I will be issued separately.

191. Clarification- Housing Schemes implemented by the Health and Labour Department

- Ref:— 1. G.O.(P)No.258/65/Fin, dt.22/06/1965.
2. Letter No.K.Dis.6715/65 from the Secretary, Board of Revenue (Housing).

ORDER: Government are pleased to clarify that the concession allowed in the G.O. read as first paper above is applicable to the loans sanctioned to Various Housing Schemes implemented by the Health and Labour Department.

[G.O.(Rt.)No.4325/65/LD, dt.16/12/1965]

- Read:— 1. G.O.(Rt.) No.4345/65/HLD 16/12/1965.
2. G.O.(Ms.) No.47/69/LSW 29/03/1969.
3. Letter No.FB 7/11334/69, dt.29/04/1969 from the District Collector, Alleppey.

ORDER: Government are pleased to order that the G.O. read as 1st paper above is applicable to all the Government servants belonging both State and Central. The G.O. read as 2nd paper above is modified to this extent.

[G.O.(Ms)No.112/69/LSWD, dt.10/09/1969]

192. Loans to Harijan Entrepreneurs

- Ref:— 1. Letter No.IFI-78540/81, dt.09/12/81 from the Director of Industries and Commerce.
2. Letter No.Ins.361830/82, dt.25/11/1982 from the Director of Registration.

xxxx

xxxx

xxxx

xxxx

Government therefore clarify that the concession of stamp duty and Registration fees granted as per 26/80/TD, dt.12/03/1980 and 27/80/TD, dated 12/03/1980 is eligible to all mortgage deeds executed for availing the loans under the scheme for the issue of loans to Harijan Entrepreneurs irrespective of the fact that the sureties in such documents are Harijan or Non-Harijan.

[G.O.No.C.382/E2/82/TD, dt.24/08/1984]

193. Mortgage deeds in favour of commercial banks

Ref:— 1. G.O.(P)No.34/79/TD, dt.28/02/1979.
2. Letter No.18952/E2/80/TD, dated 06/01/1981

Taxes (E) Department 1st cited will include all types of documents like pledge, noting of lien, covenants of co-obligation etc. that are executed in favour of commercial banks for taking the loans upto Rs.5000/- under the priority sector besides the hypothecation deeds.

[G.L.C.27030/E2/84/TD, dated 03/01/1985]

194. Mortgage deeds by SC & ST

Ref:— Letter No.285/B5/84/TD, dated 16/12/1986.

xxxx

xxxx

xxxx

xxxx

As per notification under G.O.(P)No.24/81/TD, dt.06/03/1981 the mortgage deeds executed as security for the repayment of the amount advanced under the scheme sanctioned in G.O.(Ms)No.945/75/DD, dated 04/06/1975 have been exempted from payment of stamp duty. The maximum amount of loan admissible under the scheme has not been specified in the above notification. In the beginning the maximum amount of loan admissible under the scheme was Rs.5000/-. The subsequent changes in the maximum amount were made by amendments to the rule prescribing the maximum amount of loan admissible under the scheme. Therefore the amounts advanced on the basis of such amendments have to be deemed to be admissible under the scheme. The exemption from payment of stamp duty granted in the above notification is applicable to any amount of loan admissible under the scheme.

Therefore I am to request you to instruct the Sub Registrars to act accordingly.

[No.564/E2/87/TD, dt.30/06/1987]

195. Employees of Municipal Council

Under Rule 2(g) of the Kerala Municipal Common Service Rule, 1967 an employee means an employee of a Municipal Council or of a Corporation holding any post includes in the Common Service. Hence in the case of members of the Municipal Common Service there is no distinction between the employees of the Municipal Councils and Corporations and therefore, such employees of Corporation also were within the purview of G.O.(P)No.37/90/TD, dated 16/03/1990.

[No.8923/E2/91/TD Taxes (E) Department, dt.16/07/1991]

196. No General Remission of Duty on documents of Harijan Co-operative Societies

From

The Commissioner & Secretary to Government

To

The Secretary, Board of Revenue (LR)

Sir,

Sub:— Kerala Stamp Act - Remission of stamp duty on documents executed in favour of Harijan Co-operative Societies - Reg.

Ref:— Your letter No.K.Dis.38159/83/LRA-3 dated 13/12/1983.

Referring your letter cited, I am to inform you that Government have already examined the question in detail and decided that no general remission of stamp duty need be allowed to Harijan Co-operative Societies. However, individual request received from Harijan Societies will be examined and decided on merits.

197. Loans to Harijan Entrepreneurs— Sureties Non-Harijan

(Government order No.C.382/F2/82/TD, dated 24/08/1984)

Sub:— Industries - Loans to Harijan Entrepreneurs stamp duty and Registration fee in respect of Mortgage deeds - regarding.

Ref:— 1. Letter No.IF1-78540/81, dated 09/12/1981 from the Director of Industries and Commerce.
2. Letter No.Ins.361830/82, dt.25/11/1982 from the Director of Registration.

Please refer to your letter cited. The intention of Government while issuing G.O.(P) 26/80/TD, dated 12/03/1980 and G.O.(P)77/80, dt.12/03/1980 was to give exemption from stamp duty and Registration fee levied from the Mortgage deeds executed by Harijans in favour of Government for securing loans under the Harijan Development Scheme. The role of the surety in such mortgage deeds is only to indemnify the Harijan applicant in case he does not fulfill the promise and the primary idea of suretyship is an undertaking to indemnify if some other person does not fulfill his promise.

Government therefore clarify that the concession of stamp duty and Registration fees granted as per G.O.(P)26/80/TD, dated 12/03/1980 and G.O.(P)27/80/TD, dated 12/03/1980 is eligible to all mortgage deeds executed for availing the loans under the scheme for the issue of loans to Harijan Entrepreneurs irrespective of the fact that the sureties in such documents are Harijan or non-Harijan.

198. Exemption of stamp duty— commercial banks

GOVERNMENT OF KERALA

(Government Letter C.27030/E2/84/TD, dated 03/01/1985)

Letter from Commissioner and Secretary to Government to all Lead Bank Officers and District Collectors etc.

Sub:— Exemption of stamp duty for all types of documents executed for taking loans upto Rs.5000/- from commercial banks.

Ref:— 1. G.O.(P) 34/79/TD dt.28/02/1979.
2. Letter No. 18952/E2/80/TD, dated 06/01/1981 Taxes (E) Department.

I am to inform you that the term mortgage deeds used in the G.O. 1st cited will include all types of documents like pledge, noting of lien, covenants of co-obligation etc. that are executed in favour of commercial banks for taking the loans upto Rs.5000/- under the priority sector besides the hypothecation deeds.

199. Mortgage deeds by SC & ST for purchase of Agricultural lands

Government Clarification GOVERNMENT OF KERALA

No.564/E2/87/TD
Taxes (E) Department
Dated, Trivandrum, 30/06/1987.

From

The Secretary to Government

To

The Inspector General of Registration Trivandrum.

Sir,

Sub:— Agricultural land purchase loan scheme execution of mortgage deed —
Exemption from stamp duty and registration fee — Reg.

Ref:— Letter No.285/B5/84/TD, dated 16-12-1986

Managing Director, Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited has informed Government that as per G.O.(P)945/74/DD, dated 4-6-1975 Government approved the scheme and rules for giving loan assistance to Scheduled Castes and Scheduled Tribes for the purchase of agricultural land. The beneficiaries under the scheme were exempted from remitting stamp duty in respect of the mortgage deeds executed in favour of the corporation vide G.O.(P)No.24/81/TD, dated 6-3-1981. The Rule 9 of the rules under the scheme was subsequently amended so as to enhance the maximum amount admissible under the scheme from Rs.5,000/- to Rs.7,500/- as per G.O.9/84/HWD, dated 7-1-1984 and to Rs. 15,000/- vide G.O.(Rt)No.9/84/HWD, dated 21-1-1984. Though the Sub Registrars had registered the mortgage deed without charging stamp duty at the time of registration, now they are asking the beneficiaries under the scheme to remit stamp duty for the deed already executed. I am to inform you as follows:

As per notification under G.O.(P)No.24/81/TD dated 6-3-1981 the mortgage deeds executed as security for the repayment of the amount advanced under the scheme sanctioned in G.O.MS.945/75/DD dated 4-6-1975 have been exempted from payment of stamp duty. The maximum amount of loan admissible under the scheme has not been specified in the above notification. In the beginning the maximum amount of loan admissible under the scheme was Rs.5000/-. The subsequent changes in the maximum amount were made by amendments to the rule prescribing the maximum amount of loan admissible under the scheme. Therefore the amounts advanced on the basis of such amendments have to be deemed to be admissible under scheme. The exemption from payment of stamp duty granted in the above notification is applicable to any amount of loan admissible under the scheme.

Therefore I am to request you to instruct the Sub Registrars to act accordingly.

Yours faithfully,
O. K. SANTHA
Under Secretary
For Secretary to Government.

200. Registration Department — Adjudication under Section 45B of Kerala Stamp Act — Compliance of

Instructions issued

Sub:— Registration Department — Adjudication under Section 45B of Kerala Stamp Act — Compliance of — Instructions issued

Ref:— Judgment of the Hon'ble High Court dated 11.01.2008 in O.P.No.1014 of 2000(U)

Section 45B of the Kerala Stamp Act, 1959 and Kerala Stamp (Preventions of Under valuation of Instruments) Rules, 1968 prescribed the procedure for determination of the value or consideration, as the case may be, on instruments undervalued. The relevant portion of Section 45B of the Kerala Stamp Act, 1959 is quoted herein below;

If the Registering Officer, while registering any instrument transferring any property has reason to believe that the value of the property or the consideration, as the case may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the value or consideration, as the case may be, and the proper duty payable thereon. "On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, by order, determine the value of the property or the consideration and the duty aforesaid; and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature".

The Hon'ble High Court in its judgment dated 11/01/2008 in O.P.No.1014 of 2000(U) has observed that the District Registrars are demanding differential stamp duty without proper adjudication. It is held that this is a clear violation of the proceedings contemplated under Section 45B of the Stamp Act and the rules framed thereunder. All such demand notices issued in violation of the act are being cancelled by the Hon'ble High Court ordering re-adjudication. The Hon'ble Court has observed that District Registrars are repeating the same mistake. The Hon'ble Court felt that continued violation of the statutory provisions and issuance of such orders should be viewed seriously and exorbitant cost should be levied against the District Registrars concerned.

The Court has further directed the undersigned to issue a circular and communicate the same to the District Registrars directing them to strictly follow the procedure under the statute and issue adjudication orders after conducting an enquiry and based on the enquiry communicate the proposal for determination of market value and differential stamp duty, and complete adjudication after giving an opportunity to the party concerned to file written reply and hearing in the matter. Thereafter, if orders violating the procedure prescribed by the Act and Rules are issued by the District Registrars, the Court will impose cost on the person concerned.

It is hereby directed that all District Registrars should issue adjudication orders after conducting an enquiry and based on the enquiry communicate the proposal for determination of value or consideration, as the case may be, as contemplated in Section 45B of the Kerala Stamp Act and differential stamp duty, and complete adjudication after giving an opportunity to the party concerned to file written reply and hearing in the matter. If there is non-compliance of this circular, disciplinary action shall be initiated against the District Registrars concerned.

All District Registrars are requested to acknowledge the receipt of this circular in the copy attached for the purpose with their name, designation and dated signature.

Inspector General of Registration

201. Valuation certificate of flat/apartment to be issued by the competent authority

CIRCULAR

No.E.2/281/2016/Taxes

Dated, Thiruvananthapuram, 10/08/2016

Sub:— Taxes Department - Registration - Valuation certificate of flat/apartment to be issued by the competent authority Proforma - Instructions – Reg.

Ref:— 1) G.O.(P) No.73/2016/TD, dated 19/07/2016.
 2) G.O.(P) No.80/2016/TD, dated 09/08/2016.

In the Kerala Stamp Act, 1959 (17 of 1959) a new Section 28B has been inserted by the Kerala Finance Bill, 2016. The said section inter alia provides that Government may by notification in the Official Gazette authorise a competent authority to issue a valuation certificate of flat/ apartment thereunder for determining the value of flat/apartment conforming to the criteria approved by the Central Public Works Department. Accordingly, the Government as per the Government Order cited in reference-1 dated 19th July, 2016 and published as SRO.No.486/2016 in the Kerala Gazette Extraordinary No.1279, dated 19th July, 2016 notified an Engineer not below the rank of Assistant Engineer of the Engineering Wing of the Local Self Government Institution concerned to perform the functions of the competent authority thereunder. The Government have noticed that the number of engineers of the Local Self Government Department being limited may cause delay in issuing valuation certificate and thereby make undue hardship to the public. Accordingly, Government, as per the Government Order cited in reference-2 and published as SRO.No.528/2016 in the Kerala Gazette Extraordinary No.1412, dated 9th August, 2016, expanded the list of engineers by adding the engineers not below the rank of Assistant Engineer of Public Works Department, Irrigation Department, the Kerala Water Authority and also Chartered Engineers, Approved Valuers, Registered Valuers, Registered Architects/ Engineers. Government have also decided to fix a format for valuation certificate to be issued by the competent authority. Hence, Government hereby instruct that the Valuation Certificate to be issued by the competent authority under Section 28B of the Kerala Stamp Act, 1959, shall be in conformity with the proforma appended to this circular.

P. Mara Pandiyan,
 Additional Chief Secretary.

Appendix

Valuation Certificate Submitted before the Sub Registrar
 [under Section 28B of the Kerala Stamp Act, 1959]

Name and address of the Valuer :
 Designation :
 Registration Number :
 Sub Registry Office :
 Date of Inspection :
 Name and Address of the Apartment :

Rate per Sq.m. as per CPWD rates	Rate per sq. ft.	Name of relevant Cost Index applied (Name/Cost Index)	Rate per sq.ft. after applying Cost Index	Area of the Apartment/ Flats (in sq. ft)	Total Value (in Rupees)

I hereby certify that the information furnished above is true to the best of my knowledge.

Place :

Date :

Signature with seal

