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Circular Memorandum No. 1041/G3/66/RD dated 24-11-1966
from the Secretary Revenue & Department Trivandrum to the
Heads of Departments.

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Sub:-Rules The Kerala Stamp Rules, 1960 stamp duty on
receipts clarification.

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According to Government notification No. Fin Est.
B1-52933/58 dated 1-10-58 stamps of certain denominations
(as specified therein) printed at the Central Government
Press, Nasik and issued by Central Government might be used
throughout the State of Kerala in the case of instruments
specified in entry 91 of ~~Kerala~~ the list I of the VII th
schedule to the constitution of India. Section 72 of the Kerala
Stamp Act also provides that in respect of documents specified
in the entry referred to above, the Indian Stamp Act 1889
shall extend to the whole State.

2. As per rule 4 (c) of the Kerala stamp Rules 1960
stamps purchased in Kerala alone can be used for instruments
executed within the state and chargeable with duty under the
Act. Because of this certain doubts have been raised as
to the validity of the Government of India Revenue stamps
used on receipts tendered by persons and firms outside Ke-
rala for payments which are deemed to be made by the dis-
bursing officers in Kerala. The following clarification is
therefore issued for the guidance of disbursing officers.

3. Receipt is an instrument falling under Entry 91
of List I of the VII th schedule to the constitution
of India and is chargeable with stamp duty as specified in
the Indian Stamp Act. Sec. 2 (23) of the Indian stamp Act
defines a receipt and Item No. 53 of Schedule I of the Indian
Stamp Act specifies the proper stamp duty leviable on such
instruments. The Kerala Stamp Act does not provide for the
stamp duty payable on receipts. Therefore the provisions
contained in the Kerala stamp rules 1960 do not apply to
receipts.

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4. The heads of Departments are requested to bring this to the notice of the disbursing officer.

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Endt. on E4-40939/66 F.Dis. dated 4-1-67

Copy forwarded to all sub-officers for information and guidance.

Copy to all officers etc.

Sd/-For Chief Conservator of Forests.

Endt. on E2.F.Dis.1143/67 dated 4-2-1967

Copy to Staff file and H.A. Section.

Conservator's Office,
Chalokudy.

Santhosh Kumar Nair
For Conservator of Forests.

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