പതിനാലാം കേരള നിയമസഭ ഏഴാം സമ്മേളനം

നക്ഷത്ര ചിഹ്നമിടാത്ത ചോദ്യം നമ്പർ.1092

10.08.2017-ൽ മറുപടിക്ക്

<u>ഇ-സ്റ്റാമ്പിംഗ്</u>

മോദൃം

ഉത്തരം

ശ്രീ.ജി.സുധാകരൻ

(പൊതുമരാമത്തും രജിസ്കേഷനും വകുപ്പ് മന്ത്രി)

ശ്രീ.ഇ.പി.ജയരാജൻ

'' മുരളി പെരുനെല്ലി

'' സി. കെ. ശശീന്ദ്രൻ

ശ്രീമതി.വീണാ ജോർജ്ജ്

- എ) സംസ്ഥാനത്ത് ആധാരം രജിസ്റ്റർ ചെയ്യുന്നതിന് ഇ-സ്റ്റാമ്പിംഗ് സംവിധാനം നടപ്പിലാക്കിയിട്ടണ്ടോ;
- എ) 07.04.2017 ലെ 690-ാം നമ്പർ അസാധാരണ ഗസ്റ്റ് വിജ്ഞാപനത്തിലൂടെ 1960 ലെ കേരള മുദ്യത ചട്ടങ്ങളിൽ ഭേദഗതിവരുത്തിക്കൊണ്ട് സംസ്ഥാനത്ത് ഇ-സ്റ്റാമ്പിംഗ് നടപ്പിലാക്കുന്നതിനുള്ള നടപടികൾ സ്വീകരിക്കുകയുണ്ടായി. അതുപ്രകാരം ഒരു ലക്ഷം രൂപയ്ക്ക് മുകളിൽ മൂല്യമുള്ള മുദ്രപ്പത്രങ്ങൾ ആവശ്യമുള്ള ഇടപാടുകൾക്ക് ഇ-സ്റ്റാമ്പിംഗിലൂടെ മാത്രമേ ഒടുക്കുവാൻ സാധിക്കുകയുള്ള
- ബി) വ്യാജ മുദ്രപ്പത്രങ്ങളുടെ സാധ്യത പൂർണ്ണമായും ഇല്ലാതാകുന്നതിന് ഈ സംവിധാനം എപ്രകാരം സഹായിക്കുമെന്ന് വ്യക്തമാക്കാമോ;
 - ബി) ഇ-സ്റ്റാമ്പിംഗ് പദ്ധതിയുടെ ഉദ്ദേശ്യലക്ഷ്യങ്ങൾ ചുവടെ വിവരിക്കുന്നു.
 - വ്യാജമുദ്രപ്പത്രങ്ങൾ തടയുവാൻ കഴിയുന്നു.
 - ഇ-സ്റ്റാമ്പിംഗ് മുഖേന ഇക ഒടുക്കിയ വിവരം ഓൺലൈനായി പരിശോധിക്കുവാൻ കഴിയുന്നതാണ്.
 - ഇ-സ്റ്റാമ്പിംഗ് പ്രകാരം ഡിഫേസിംഗ് സംവിധാനം ഉള്ളതിനാൽ തിരിമറികൾക്ക് സാധ്യതയില്ല.
 - സ്റ്റാമ്പ് വിതരണ നാൾവഴികൾ കമ്പ്യൂട്ടർ മുഖാന്തിരം ആയതിനാൽ തിരുത്തലുകൾക്ക് സാധ്യതയില്ല.
 - 5. ഇന്റർനെറ്റ് ബാങ്കിംഗ് സംവിധാനം പ്രയോജനപ്പെടുത്തി ആർക്കം ഏത് സമയത്തും സ്റ്റാമ്പ് വാങ്ങാവുന്നതാണ്.
- സി) എല്ലാ സബ് രജിസ്മാർ ഓഫീസുകളിലും സി) ലഭ്യമാണ്. പ്രസ്കൃത സൗകര്യം നിലവിൽ ലഭ്യമാണോ;

കേന്ദ്രസർക്കാർ സ്ഥാപനമായ നാഷണൽ ഇൻഫർമാറ്റിക്സ് സെന്ററിന്റെ (എൻ.ഐ.സി) സാങ്കേതിക സഹായത്തോടെ രജിസ്ലേഷൻ - ട്രഷറി എന്നീ വകപ്പുകൾ സംയുക്തമായാണ് പദ്ധതി നടപ്പിലാക്കിയിട്ടുള്ളത്.

സെക്ഷ്ൻ ഓഫീസർ

(C)

കേരള സർക്കാർ Government of Kerala 2017



Regn. No. KERBIL/2012/45073 dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസററ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

വാലീം 6	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ഏപ്രിൽ 7 7th April 2017 1192 മീനം 24 24th Meenam 1192 1939 ചൈത്രം 17 17th Chaithra 1939	നമ്പർ } 690	
Vol. VI			No.	

GOVERNMENT OF KERALA

Taxes (E) Department

ORDER

G. O. (P) No. 23/2017/TD.

Dated, Thiruvananthapuram, .

7th April, 2017

24th Meenam, 1192.

S. R. O. No. 182/2017.—In exercise of the powers conferred by sub-section (2) of section 69 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following rules further to amend the Kerala Stamp Rules, 1960, issued by notification under G1-13823/59-2/RD dated 10th August, 1960 and published in Kerala Gazette No. 33 dated 16th August, 1960, namely:—

RULES

- 1. Short title and commencement.—(1) These rules may be called The Kerala Stamp (Amendment) Rules, 2017.
 - (2) It shall come into force at once.

- 2. Amendment of the rules.—In the Kerala Stamp Rules, 1960,—
 - (a) for the existing sub-rule (2) of rule 4, the following sub-rule shall be substituted, namely:—

"There shall be three kinds of stamps for indicating the payment of duty with instruments are chargeable, namely:—

- (a) impressed stamps,
- (b) adhesive stamps, and
- (c) e-stamps";
- (b) after chapter III, the following Chapter IIIA shall be inserted, namely:—

"CHAPTER III A

OF E-STAMPS

- 16A (1) Notwithstanding anything contained in this rules and in the Kerala Manufacture and Sale of Stamp Rules, 1960;
- (a) The instruments chargeable with duty for an amount of less than rupees one lakh shall be stamped with either impressed stamp or e-stamp:

Provided that such instrument shall be stamped with e-stamp only with effect from the date as determined by the Government.

(b) The instrument chargeable with Stamp duty for an amount above rupees one lakh shall be stamped with e-stamp only:

Provided that such instrument shall be stamped with either e-stamp or impressed stamp for a period of sixty days from the date of commencement of the Kerala Stamp (Amendment) Rules, 2017.

- (2) Any person paying stamp duty with which any instrument is chargeable shall login to the website of Registration Department with the user id and password provided by the department. After providing the details of the instruments required therein stamp duty shall be paid online, for which a department reference number shall be obtained.
- (3) The e-stamp certificate can be downloaded from the portal of the Registration Department with department reference number for the stamp duty remitted. The e-stamp certificate can be downloaded only once and the genuineness of the e-stamp certificate can be verified from the Departmental portal.
- (4) The e-stamp certificate shall be printed on A4 sized paper of not less than 100 Gram per Square Meter with a margin of 35mm on left side, 15mm on right side and 20mm on top of the paper or such other size, as may be determined by the Government. Ink shall be used for printing e-stamp certificate must be non-washable and permanent.
 - (5) The e-stamp certificate shall contain the following minimum details,—
 - (a) Government Reference Number (GRN) for each e-stamp;
 - (b) Date and time of issue of the e-stamp certificate;
 - (c) Department Reference Number (DRN);

- (d) Amount of stamp duty paid through the e-stamp certificate in words and figures;
- (e) Name and address of the person obtaining e-stamp;
- (f) Any other distinguishing mark in the e-stamp sheet, e.g., barcode or Quick Response code with digital optical water mark; and
- (g) The e-stamp sheet shall be in such form as specified in Appendix III.
- (6) The details of every issued e-stamp certificate shall be made available in the website of Registration Department by Central Record keeping Agency (CRA) and shall be accessible to any person authorized in this regard. The digital copy of e-stamp certificate provided in the website shall be deemed to be the original e-stamp certificate. If the original e-stamp is defaced or refunded, the printout of e-stamp certificate shall also deemed to be defaced or refunded as the case may be.
- (7) If a person, for any reason, who has an e-stamp certificate of certain denomination issued for a document, needs to pay an additional stamp duty on the same document shall remit such additional stamp duty through net banking and get the e-challan for the additional stamp duty remitted and produce the same before the Registering Officer along with the document.
- (8) (a) Every instrument chargeable written on a paper stamped with e-stamp certificate shall be written in such a manner that the e-stamp certificate may appear on the top face of the instrument and a portion of the instrument written below the printed area of the e-stamp certificate, so that the e-stamp certificate cannot be used for, or applied to, any other instrument.
- (b) No second instrument chargeable with duty shall be written upon the e-stamp certificate, upon which an instrument chargeable with duty has already been written.
- (c) Every instrument written in contravention of sub-clauses (a) and (b) shall be deemed to be unstamped and same shall be dealt with the provisions of section 64 of the Act.
- (9) The registering officer, before registering an instrument, shall verify the correctness and authenticity of the e-stamp certificate by accessing the registration application system. The registering officer, on being satisfied about the genuineness of the payment shall deface, lock or disable, whatever it is called, to prevent the repeated use of such stamp certificate, and proceed for registration of document.
- (10) (a) The procedure for refund of stamp duty to be adopted by the Collector against e-stamp certificate shall be same as applicable in case of impressed stamp under the Kerala Stamp Act, 1959:

Provided that no e-stamp certificate shall be refunded if it is defaced or disabled by a registering officer for registering an instrument:

Provided further that if an e-stamp certificate is refunded by the Collector, it shall be removed or marked as such in the Registration Portal, or Central Record Keeping Agency as the case may be, so that it cannot be used for, or applied to, any other instrument.

- (b) The procedure for preparing refund bill shall be as specified by the Finance Department and Directorate of Treasuries, from time to time.
 - (c) after Appendix II, the following shall be inserted, namely:-

APPENDIX III Format of e-stamp



The authenticity of this e-stamp can be verified at http://keralaregistration.gov.in ഈ മുദ്രഷത്രം http://keralaregistration.gov.in എന്ന വിലാസത്തിൽ പരിശോധിക്കാവുന്നതാണ്

By order of the Governor,

Explanatory Note

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

The Kerala Stamp Act, 1959 was amended by the Kerala Finance Bill, 2017 so as to introduce e-stamping. Accordingly, the Government have decided to amend the Kerala Stamp Rules, 1960 suitably.

This notification is intended to achieve the above object.

(C)

കേരള സർക്കാർ Government of Kerala 2017



Regn. No. KERBIL/2012/45073 dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

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വാലും 6 Vol. VI	തിരുവനന്തപുരം, വെള്ളി	2017 ഏപ്രിൽ 7 7th April 2017 1192 മീനം 24 24th Meenam 1192	നമ്പർ No.	690
	Thiruvananthapuram, Friday	1939 ചൈത്രം 17 17th Chaithra 1939	140.	

GOVERNMENT OF KERALA

Taxes (E) Department

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