## Sale of Stamps and stamp papers in Kerala

Sale of stamp and its accounting is regulated through Kerala stamp act. Stamps are stored in the strong room of the Treasury and sold as per rules in Kerala Stamp Act and the Indian stamp act.

Stamps from printing press stored in the central stamp depot from there it is distributed to district stamp depot. The central stamp depot is in Thiruvananthapuram. There are 12 district stamp depot in the state. Stamp depot officers are the head of stamp depot assisted accounts, stamp examiner etc...

- 1. District stamp depot Kollam
- 2. District stamp depot Pathanamthitta
- 3. District stamp depot Alapuzha
- 4. District stamp depot Kottayam
- 5. District stamp depot Nedumkandam Idukki
- 6. District stamp depot Eranakulam
- 7. District stamp depot Thrisur
- 8. District stamp depot Palakkad
- 9. District stamp depot Manjeri Malappuaram
- 10. District stamp depot Kozhikode
- 11. District stamp depot mananthavadi Wayanad dist.
- 12. District stamp depot Kannur

From stamp depot stamps are distributed to sub treasuries from where public can buy stamps. Stamp will be sold from stamp depot also to public. There are 1200 licensed stamp vendors in the state. They are authorised to sale stamp below the value of Rs. 100000/-. Stamp vendor attached to each treasury according to the jurisdiction of which they are appointed. Stamp vendors are appointed by Government based on the vacancy and recommendation of

selection committee comprising of District collector (chairman) District Treasury officer and district registrar. Stamp vendors get commission for the sale at the rate fixed by Government.

Centralised web based solution for the management of stamp sale and its accounting has been introduced as part of the implementation of IFMS. All activities which includes stock management, vendor management, e-stamping etc.. are managed through CRA application

Government of Kerala has implemented e-stamping of documents in the State with the co-operation of registration department. E-stamping of Kerala eliminates all middleman agencies and treasury department has been identified as central record keeping agency (CRA) for e-stamping. It is a fully automated online system having transparency and security.

- Rule 35(1):- the sale of stamps shall be made by Treasurers as ex-officio
  stamp vendors and by licensed stamp vendors
- The junior superintendent and the accountant in central stamp depot
  TVM shall be ex-officio vendors in respect of the documents embossed
  and returned to the parties under Rule 16
- Stamps of denominations of and below Rs. 100000/- shall be sold to the public at the face value by vendors
- Whenever the value of stamp required is higher than the highest value of the stamp which the vendor is authorized to sell, the vendor shall not supply the required stamp by the sale of a number of stamps of lower denomination

# Rate of commission of Stamps to vendors

#### **Non-Judicial**

- 1 to 1000 4%
- 1001 to 10000 2.5%
- 10001 to 20000 2%

## **Court fee stamps**

Court fee – 2.5 %

### **Revenue Stamps**

Revenue stamp – 3 %