



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 15
Vol. XV

തിരുവനന്തപുരം,
തിങ്കൾ

Thiruvananthapuram,
Monday

2026 ജനുവരി 19
19th January 2026

1201 മകരം 5
5th Makaram 1201

1947 പൗഷം 29
29th Pousha 1947

നമ്പർ
No.

208

GOVERNMENT OF KERALA

Taxes (J) Department

NOTIFICATION

G.O.(P)No.6/2026/TAXES.

Dated, Thiruvananthapuram, 18th January, 2026

4th Makaram, 1201

S. R. O. No. 65/2026

In exercise of the powers conferred by sections 28C, 45B and 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 (Prevention of Undervaluation of Instruments) Rules, 1968, issued by notification under G.O.(P)No. 636/68/RD dated 29th December, 1968 and published as S.R.O.No. 142/69 in Kerala Gazette No. 14 dated 18th April, 1969, namely:—



RULES

1 . *Short title and commencement.*—(1) These rules may be called Kerala Stamp (Prevention of Undervaluation of Instruments) Amendment Rules, 2025.

(2) They shall come into force at once.

2. *Amendment of the rules.*—In the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968,—

(1) in rule 3, in sub-rule(2B)(i), for the closing sentence, the following shall be substituted, namely,—

"The approved valuer shall follow the plinth area rate method approved by the Central Public Works Department for determining the value of the building".

By order of the Governor,

K R JYOTHILAL
Additional Chief Secretary to Government

Explanatory Note

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

The existing provision in sub-rule 2(B)(i) of rule 3 of the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, stipulates the approved valuer to follow the criteria approved by Central Public Works Department for valuation of building and apply the cost inflation index notified under section 48 of the Income tax Act, 1961 (Central Act 43 of 1961) for arriving the present value of the building at the time of transfer. This provision is in accordance with section 28C of Kerala Stamp Act, 1959. The said section was amended as per Finance Act, 2020 (7 of 2020) in which the valuation of the building shall be determined as per plinth area rate method by applying plinth area rates published by Central Public Works Department. Hence, the Government have decided to amend the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, suitably.

The notification is intended to achieve the above object.

