



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 15
Vol. XV

തിരുവനന്തപുരം,
ബുധൻ

Thiruvananthapuram,
Wednesday

2026 സെപ്റ്റംബർ 09
09th September 2026

1202 ചിങ്ങം 24
24th Chingam 1202

1948 ഭാദ്രം 18
18th Bhadra 1948

നമ്പർ
No. 2448

GOVERNMENT OF KERALA

Taxes (J) Department

ORDER

G.O.(P)No.77/2026/TAXES.

Dated, Thiruvananthapuram, 05th September, 2026
20th Chingam, 1202

S. R. O. No. 749/2026

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 to compound the stamp duty payable to the Government on the undervaluation cases referred to the Collector by the Registering Officer under sub-section (1) of section 45B of the said Act or on the cases on which *suo motu* action had been initiated by the Collector



under sub-section (3) of the said section and pending disposal from 1st day of January, 1986 to 31st day of March, 2023 under the following terms and conditions, namely:-

(i) The documents registered during the period from 1st January, 1986 to 31st March 2010, in respect of which proceedings have been initiated under sub-section (1) or sub-section (3) of section 45B of the said Act, and where the deficient stamp duty determined under sub-section (2) or sub-section (3) of the said section, as the case may be, is ₹10,000 (Rupees Ten Thousand only) or less, shall be fully exempted from payment of the deficient stamp duty and shall stand waived, without realizing any additional registration fee.

(ii) The documents registered during the period from 1st January, 1986 to 31st March, 2023, in respect of which proceedings have been initiated under sub-section (1) or sub-section (3) of section 45B of the said Act, other than the documents exempted under clause (i) shall stand completely discharged on payment of fifty per cent of the deficient stamp duty, as determined by the Collector under sub-section (2) or sub-section (3) of the said section, as the case may be, without realizing any additional registration fee.

(iii) Cases referred for revenue recovery proceedings for the recovery of deficiency of stamp duty shall also be brought under the purview of this order. A person who filed an appeal against the order of the Collector under sub-section (2) or sub-section (3) of section 45B before any authority under the said Act or in the High Court, may make an application in writing before the Collector to have the case settled under this order and any such application shall be disposed of in the manner and on the terms provided in this order. After disposal of the case, the Sub Registrar is authorized to record on the documents the fact that the case has been settled under this order, and that the deficient amount of fifty per cent towards stamp duty has been collected.

(iv) The Government hereby authorize the Inspector General of Registration to issue necessary instructions and directions to the Collectors and Registering Officers as may be necessary for the effective implementation of this order.

(v) The benefit of this order shall be available only up to the 31st day of March, 2027 and shall not be extended beyond the said period.

(vi) The Collector shall cause notice to be served on the parties to all cases eligible under clause (ii), informing them of the benefit available under this order and requiring them to remit the amount payable under the order within ninety days from the date of receipt of such notice or on or before 31st



March, 2027, whichever is earlier.

(vii) Where the amount payable under this order is not remitted within the period specified in clause (vi), the Registering Officer concerned shall, without further notice or delay, initiate revenue recovery proceedings for the recovery of the deficient amount of duty determined and payable in accordance with the final order passed by the Collector under sub-section (2) or sub-section (3) of section 45B or as the case may be, by the Appellate Authority under sub-section (6) of the said section.

By order of the Governor,

K R JYOTHILAL
Additional Chief Secretary to Government

Explanatory Note

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

In paragraphs 317 and 318 of the Revised Budget Speech 2026-27, the Government have announced the introduction of a One-Time Settlement Scheme for the disposal of undervaluation cases relating to documents registered during the period from 1986 to 31st March, 2023, with appropriate concessions. It has also been announced that as a one- time measure, the deficient stamp duty payable in cases relating to documents registered up to 31st March, 2010, where the amount determined in the final order is below ₹10,000, shall be waived to facilitate the closure of long-pending small-value liabilities. The Government have decided to issue an order accordingly for the above purpose.

This order is intended to achieve the above object.

