The Kerala Stamps (Destruction and Disposals) Rules, 1989
THE KERALA STAMPS (DESTRUCTION AND DISPOSALS) RULES, 1989

In exercise of the powers conferred by Section 69 of the Kerala Stamp Act, 1959 (Act 17 of 1959) and in supersession of the rules issued in Notification G.O. Ms. No.54/68/RD., dated the 23rd January, 1968 published as SRO. No.31/68 in the Kerala Gazette No.6 dated the 6th February, 1968 the Government of Kerala hereby make the following rules for the disposal of stamps which are the properties of the State of Kerala and which have become obsolete, spoilt, unserviceable or have been cancelled on refund, namely:—

*Published under Notification G.O. (Ms) No.74/89/TD, as SRO No.511/89 in K.G. Ext. No.310, dt.01/04/1989.

RULES

1. Short title and commencement.—

(1) These rules may be called the Kerala Stamps (Destruction and Disposals) Rules, 1989.

(2) They shall come into force at once.

2. Stamps found unfit for issue whether at the time of their receipt at the Stamp Depots or subsequently owing to faulty manufacture shall as soon as their unfitness is discovered be sent to the Government of India Security Press, Nasik for replacement.

3. All stamps found unfit for issue at the time of the receipt due to causes other than faulty manufacture such as stamps sticking together or becoming damaged while in transit or found damaged in stock at any time after receipt or accidentally damaged or spoilt while in custody of local Stamp Depots shall be transferred to the Central Stamp Depot, Trivandrum under the orders of the Board of Revenue (LR) for destruction in the manner provided below:

(i) The Treasury Stamp Depot Officer shall prepare a Survey Report in Form No. 21 of the Kerala Financial Code Vol. II furnishing the full particulars of the stamp rendered obsolete or found unfit for issue and the District Treasury Officers under whom the Treasury Depots function, shall furnish a certificate of physical verification and of unserviceability after personally satisfying himself of the unserviceability of each item included in the Survey Report who will then send it to the Board of Revenue (LR) for sanction for destruction.

(ii) In the case of Central Stamp Depot, Trivandrum the Superintendent, Stamp Depot shall prepare the survey report in the above manner and furnish the certificate after personally satisfying himself of the unserviceability of each item included in the Survey Report and forward it to the Board of Revenue (LR) for sanction for destruction.

(iii) The Superintendent of Stamps (Kerala), Board of Revenue, on receipt of a survey Report from the officers under item (i) and (ii) above and after satisfying himself of the unserviceability of each item of stamp included in the survey report shall accord sanction for the destruction of such stamps.

(iv) On receipt of the sanction for destruction, the unserviceable stamps included in the survey report shall be transferred by the Treasury Stamp Depot Officer to the Central Stamp Depot, Trivandrum, on proper acknowledgement, for destruction.

4. Necessary entries on account of the transfer or destruction shall be shown in the monthly plus and minus memorandum of stamps sent by the Treasury Stamp Depots and the Central Stamp Depot, to the Accountant General, Kerala and the Superintendent of Stamps, Kerala, Board of Revenue and also in the stock registers and monthly accounts of the Depots. The discrepancies

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found between the plus and minus memorandum of stamps on the treasury account shall be reconciled by the Accountant General in direct communication with the officers concerned.

5. (i) On receipts of the stamps to be destroyed by the Superintendent of Central Stamp Depot, Trivandrum the full particulars of the stamps rendered obsolete or found unfit for issue and the order of the Superintendent of Stamps sanctioning destruction shall be entered in a Register of Destruction in local depot-wise maintained by the Superintendent of Central Stamp Depot and such stamps shall be kept in safe custody of the Central Stamp Depot, Trivandrum till they are actually destroyed.

(ii) The stamps ordered to be destroyed in respect of the Central Depot also will be entered in the Register of Destruction simultaneously making suitable entries in the Stock Register and giving cross reference of the entry in the Register of Destruction and the number and date of Board's Order. The stamps so issued for destruction and entered in the Register of Destruction shall be kept separately in safe custody till they are taken out for destruction by the authorised officer and they shall not be mingled with normal stamps under any circumstances.

6. The destruction will be carried out once in six months by the Revenue Divisional Officer, Trivandrum, or an officer not below the rank of Deputy Collector nominated by the Board of Revenue (LR) in this behalf at the premises of the Central Stamp Depot, Trivandrum. The entries in the Register of Destruction shall be verified with the actual stock of stamps taken out for destruction by the Officer authorised for destruction. After examining and verifying the stamps and satisfying himself that they are obsolete, spoilt or unserviceable he shall destroy them by effectively burning them in his own immediate presence and a certificate of destruction shall be recorded by him in the Register to the effect that the stamps detailed therein to the value of Rs. ................. were destroyed and burnt in his presence ..................... The Revenue Divisional Officer, Trivandrum, who is charged with the responsibility of carrying out destruction shall furnish a report of destruction showing the quantity, the value and the date of destruction of stamps to the Board of Revenue (LR) (Superintendent of Stamps, Kerala) on the 15th January and July of every year.

7. All stamps spoilt or unused which are admitted for refund in accordance with the provisions of the Kerala Stamp Act, 1959 (17 of 1959) shall be treated as Sub-vouchers to the refund bill and they shall be destroyed as provided in Rule 435 of the Kerala Treasury Code, Volume I and Article 338 of the Kerala Financial Code Volume I. In the case of unclaimed stamps and spoilt or misused stamps presented for exchange, the old stamps shall be destroyed by following the procedure prescribed in the proceeding rules. In the case of other unused stamps received from the public by the Treasury Stamp Depot Officers or such authority, the Board of Revenue (LR) shall decide with reference to their condition, whether they shall be re-issued for use or destroyed.

8. Stamps kept in a local depot for which there is little or no demand shall not be regarded as unserviceable. In such cases a report shall be made to the Board of Revenue (LR) who shall make arrangements for their transfer to other depots where there is a demand for them. If no such transfer is possible, the stamps shall be destroyed as provided in the preceding rules after obtaining sanction of the Superintendent of Stamps, Kerala.

9. The stamps that are rendered obsolete due to the introduction of any fresh legislation or otherwise shall be returned to the Government of India Security Press, Nasik or such other authorities as prescribed by the Government or the Board of Revenue for exchange or re-issue after overprint, if the same is admissible, before the time limit, if any prescribed for the purpose. In cases where overprinting is not admissible, such stamps shall be destroyed in the manner
indicated in these rules after obtaining sanction of the Superintendent of Stamps, Kerala Board of Revenue, Trivandrum.

Explanatory Note

(This does not form part of the Notification but is intended to make its general purport).

The original rules [G.O. (Ms) 54/68/RD, dated 23/01/1968] were issued early in 1968. Changes have taken place in the organisational and administrative set up of the Stamp Depots. With the formation of the Treasury Department, the Treasury Stamp Depots have ceased to function under the control of the Collector. Changes have taken place in the organisation of the Central Stamp Depot also. Moreover authority for inspection and certification of the unserviceability of the disposal or destruction are not mentioned in the existing rules. Stamps being assets with monetary value it is felt that rules in these respects have to be incorporated and the existing rules modified to this extent.

The notification is to achieve the above purpose.