By e-mail

Government of Odisha

Board of Revenue, Odisha, Cuttack

(Rajaswa Bhawan, Chandini Chowk, Cuttack-2 : email : igrodisha2012@yahoo.com)

(Registration Wing)

No. IX – 144/2021 776 /Regn. Date 03.03.2022

From

Dr. Smita Mohanty, OAS (I)

Under Secretary (Regn.)

To

The Secretary, OSHB, Bhubaneswar

Sub- Clarification regarding levy of Stamp Dutyof the documents (Lease-cum-Sale deed) presented for registration of the scheduled land, flat, building, purchased by various Associations/Societies/Individuals from Government Agencies

Ref- Order No. 5, dated 31.03.2021 passed in W.P. (c) No. 8942 of 2021 by the Hon' ble High court of Orissa.

Sir,

With reference to your letter on the subject noted above, I am directed to say that "Lease-cum-sale" shall mean either "Lease" or "Sale" as per the provision under the mother statute namely, Transfer of Property Act, 1882 whereas Indian Stamp Act, 1899 accordingly provides for stamping of the instruments respectively under its Article 35 and Article 23.

If OSHB executes the Lease instrument having no terms and conditions of a sale of land and building therein, the same may be presented for registration under the Registration Act, 1908 and the concerned Registering Officer shall act as per law in the light of the clarification already issued vide this office letter No. 5921/Regn., dated 01.12.2021 in pursuance of the Order of the Hon' ble High court passed in W.P. (c) No. 8942 of 2021.

Yours faithfully,

Under Secretary (Regn.)

Memo No. 777 /Regn. Date 03.03.2022 3/3/2022

Copy forwarded to All Registering Officers of the State for information and necessary action.

Under Secretary (Regn.)

3/3/2022

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