Government of Odisha
Board of Revenue, Odisha, Cuttack
(Rajaswa Bhawan, Chandini Chowk, Cuttack-2: email: igr@odisha.gov.in)
(Registration Wing)

No: IGR-CLAR-CLAR-0014-2026 1266 /Regn. Date: 09/04/2026

Form
Sri Deba Ranjan Mohanty,
Joint Inspector General of Registration, Odisha

To
The A.D.M.-cum-District Registrar, Rayagada.

Sub: Clarification regarding levy of stamp duty and registration fee in case of Deeds of Rectification.

Ref: Your Letter No.127/Regn., dated 09.02.2026.

Sir,

With reference to your letter on the subject cited above, I am directed to say that, this office Letter No. 5001 dated 06.12.1994 has already clarified the matter in detail. The said letter is self-explanatory and clearly outlines the stamp duty and registration fee to be charged in such cases.

As a circular has already been issued by this office on the above subject, the same is to be adhered to for levy of stamp duty and registration fee in respect of Deeds of Rectification.

You are, therefore, requested to take necessary action accordingly.

Yours faithfully,

09.04.2026
Joint IGR, Odisha

Memo No. 1267 /Regn., Date 09/04/2026

Copy forwarded to all ADM-cum District Registrars (except Rayagada)/ All District Sub-Registrars / All Sub-Registrars of the state for information.

09.04.2026
Joint IGR, Odisha

IGR-CLAR-CLAR-0014-2026/1/2026

O/C

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Rectification

OFFICE OF THE I.G.R.-CUM-EXCISE COMMISSIONER: ORISSA: CUTTACK.

NO.XIII-26/92- 5071 /Regn.I.,

Dated, Cuttack the 6/12 Dec.'94.

From

Shri R.N.Mohanty, I.A.S.,
Inspector General of Registration,
Orissa, Cuttack.

All District Registrars/
District Sub-Registrars.

Subj- Change of plots.

Ref:- This Office No.XIII-171/70-1660(13) R. dated 11.5.71.

Sir,

In continuation of this Office Circular referred to above, it is hereby clarified that change of plot which involves change of Khata No. or boundary or extent of property should be treated as material change and as such rectification of instruments falling under Sec.4 of the Stamp Act effecting material change in the terms and conditions of document including change of plot involving change of Khata No. or boundary or extent of property should be charged with full stamp duty as an original.

Yours faithfully,

Inspector General of Registration,
Orissa, Cuttack.

Memo No. 5092 /Regn.I., dt. 6/12/94

Copy forwarded to all Deputy I.G.Rs/All Sub-Registrars for information and necessary action.

Inspector General of Registration,
Orissa, Cuttack.

Bahera

6/12/94