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-0020-2026/1726/Regn. Date: 27/05/2026

From

Sri Sujay Kumar Pati, OAS
Under Secretary (Registration)

To

The District Sub-Registrars, Balasore

Sub: Clarification regarding exemption of Stamp Duty and Registration Fees for Lease Agreements executed by Central Government Departments.

Ref: Your Letter No.1509/Regn., dated 29.04.2026.

Sir,

With reference to your letter on the subject cited above, I am directed to say that, Section 3(C)(1) of the Indian Stamp Act, 1899 provides that no duty shall be chargeable in respect of any instrument executed by, or on behalf of, or in favour of the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

Further, payment of Registration Fee is also exempted as per exemption (1) under "EXEMPTIONS UNDER THE FEE TABLE", documents executed by or on behalf of or in favour of Government on which as such no stamp duty is leviable under the law for the time being in force.

This is for your information and necessary action.

Yours faithfully,

Under Secretary (Registration)

IGR-CLAR-CLAR-0020-2026/1/2026

O/C