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-0006-2026/441/Regn. Date: 17/02/2026

Form
Sri Deba Ranjan Mohanty, ORS (SB)
Deputy IGR, Northern Range

To
The Addil. District Magistrate, Khordha.

Sub: Clarification regarding issue of Certificate on the instrument (foreign document received in India) for adjudication of stamp duty.

Ref: Your Letter No.3007/Rev., dated 11.02.2026.

Sir,

With reference to the letter on the subject cited above, I am directed to say that,

(i) as per the provisions contained in Article-48 (f) of Scheduled-I-A of the Indian Stamp Act, 1899, the stamp duty chargeable on an instrument of Power of Attorney when given for consideration and authorizing the person other than the family members as Attorney to sell any immovable property situated in the state of Odisha shall be 2% of the amount of consideration or market value of such property whichever is higher, and

(ii) as per the provisions content in Article-48 (h) of Scheduled-I-A of the said Act, the stamp duty chargeable on an instrument of Power of Attorney when given to family member of the executants related as father, mother, wife, husband, son, daughter, brother, sister, daughter-in-law, grandson, grand-daughter, grand-father, grand-mother, authorizing such member to sell any immovable property situated in the State of Odisha shall be Rs.1,000/-.

This is for your information and necessary action.

Yours faithfully,

17.02.2026

Deputy IGR, Northern Range

IGR-CLAR-CLAR-0006-2026/1/2026

O/C

Memo No. 442 /Regn., Date 17/02/2026

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

17.02.2026

Deputy IGR, Northern Rang

IGR-CLAR-CLAR-0006-2026/1/2026