By e-Mail

GOVERNMENT OF ODISHA

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

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No. RDM-Reg-CLRFIC-0001-2025 2411 /R&DM, Dated: 19 JAN 2026

From

Sri Diganta Routroy, OAS (SAG)
Additional Secretary to Government

To

The IGR, Odisha, Cuttack

Sub- Clarification on assessment of Stamp Duty and Registration Fee on execution of Supplementary Lease Deed (SLD) towards allotment of additional non-mineralized land for exclusive purpose of OB dumping at a subsequent date long after execution of original Lease Deed in case of Mining Lease-while the volume of production and validity period remains unaltered.

Madam,

In inviting a reference to your Letter No. 7681 dated 13.12.2024, I am directed to say that the matter relating to assessment of Stamp Duty and Registration Fee on execution of a Supplementary Lease Deed (SLD) for allotment of additional non-mineralized land exclusive for OB dumping at a subsequent date long after execution of original Lease Deed in case of Mining Lease-while the volume of production and validity period remains unaltered was referred to Law Department for their considered opinion. The views of Law Department(copy enclosed) is as follows:

1. The M/s. OMC Ltd. has already paid the Stamp Duty of 17,82,13,800/- in respect of the area of 552.457 hec. for execution of original lease deed for extension of Mining lease from 01.04.2020 to 21.01.2030. In case of a supplementary lease deed is executed for connectivity or amalgamation with an earlier registered lease deed, the applicability of stamp duty depends on the nature and extent of the modifications made in the supplementary lease deed. Accordingly, Stamp duty is payable on the additional land being included in the mining leases through the supplementary deed. The Stamp Duty & Registration Fees are calculated only on the value of newly added land, and the same (stamp duty and registration fee) paid on the original lease deed shall not be charged again.
2. Further, the non-mineralized areas can be included in mining leases for the purpose of dumping waste, aligning with the Hon'ble Supreme Court's ruling and addressing concerns from State Governments. This move aims to streamline operations and

address industry challenges while ensuring that all dumping activities are carried out strictly within the confines of legally permissible mining leases.

3. The State Governments are empowered to include contiguous non-mineralized areas in existing mining leases for waste dumping purposes, even if the areas are not compact or continuous, if it's in the interest of mineral development. This allows for the incorporation of additional areas without auction, and requires a Supplementary Mining Lease deed.

This is for information and necessary action.

Yours faithfully,

Additional Secretary to ~~Government~~
19.01.26

Memo No. 2412 /R&DM Dated: 19 JAN 2026

Copy forwarded to the Managing Director, Odisha Mining Corporation Ltd. for information and necessary action.

Additional Secretary to ~~Government~~
19.01.26

Memo No. 2413 /R&DM Dated: 19 JAN 2026

Copy forwarded to the Principal PS to the Additional Chief Secretary to Government, Revenue & DM Department for kind information of the ACS.

Additional Secretary to ~~Government~~
19.01.26