By e-Mail

GOVERNMENT OF ODISHA

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

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No. RDM-Reg-CLRFIC-0007-2025 47249 /R&DM, Dated: 16 DEC 2025

From

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

To

The Additional Secretary to Government,
Steel & Mines Department

Sub- Clarification regarding applicability of Stamp Duty and Registration Fee for execution of mining lease deed on amalgamation of two existing contiguous mines of the same lessee within the statutory validity period of mines.

Sir

In inviting a reference to your Letter No. 9328/SM dated 13.10.2025, I am directed to say that the matter of applicability of Stamp duty and Registration fees for execution of mining lease deed on amalgamation of two existing contiguous mines was referred to Inspector General of Registration, Odisha for examination and considered views. The views of IGR, Odisha is as follows:

"While amalgamation of two operational mining units, as such, does not attract Stamp Duty, but since Stamp Duty is charged on instruments, an instrument/deed of Lease executed in favour of the amalgamated entity is chargeable with Stamp Duty as per Sec.3A (1) of the Indian Stamp Act, 1899.

2. Even though Stamp Duty and Registration Fee have been paid at the time of execution and registration of the two original Lease Deeds, any fresh/supplementary lease Deed executed in relation to the previously executed Lease Deeds is chargeable with Stamp Duty at the time of its execution and with Registration Fee at the time of its registration.

3. The quantum of Stamp Duty (SD) and Registration Fee (RF) shall be determined by the Period of the Lease and the Average Royalty that will accrue on the highest annual extraction of minerals permitted in the approved mining plan as set forth in the instrument of Lease.

4. The royalty that will accrue on the average highest annual production/extraction as per the new approved mining plan and the remaining period of lease for the amalgamated

entity/Lessee (Gandhamardan Iron Ore Mines) shall be taken into while calculating Stamp Duty and Registration Fee.

Though there are provisions under Sec.3A of the Indian Stamp Act, 1899 for refund of Stamp Duty to the Lessee, none of the provisions provided therein is applicable in the present case as the entire exercise - amalgamation of operational mines, new mining plan and a new/supplementary Lease Deed is being carried out by the Lessee i.e. OMC."

Therefore, Stamp Duty and Registration fees shall be chargeable towards execution of mining lease deed on amalgamation of two existing mines as per relevant provision of Indian Stamp Act and Indian Registration Act.

Yours faithfully,

Additional Secretary to Government
16.12.25

Memo No. 47250 /R&DM Dated: 16 DEC 2025

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

Additional Secretary to Government
16.12.25

Memo No. 47251 /R&DM Dated: 16 DEC 2025

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
16.12.25