By e-mail

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Government of Odisha

# *Board of Revenue, Odisha, Cuttack*

( Rajaswa Bhawan, Chandini Chowk, Cuttack-2, Email ID- igr@odisha.gov.in )

(Registration Wing)

No: IX – 92/2023 2278 /Regn. Date 25.05.2023

From

Dr. Smita Mohanty, OAS (I)
Dy. IGR (C.R.), Odisha, Cuttack

To

District Sub-Registrar, Balasore

Sub- Clarification regarding registration of sale deed presented by Mastercraft Seafood Exports Pvt. Ltd. reg.

Ref- Your letter No. 2427/Regn., dated 18.05.2023

Sir/Madam,

With reference to your letter on the subject cited above, I am directed to say that a Registering Officer is legally bound to charge the Stamp Duty and Registration Fees on the Recited Market value or the Guideline Market Value whichever is higher and need not bother about the problems of revision of BMV . The simple solution is to separate this/these particular plots in to a separate group for that village with the BMV as per the sale instance. Because it is generally accepted that a Private Limited Company due to their auditable account process can't recite a lower rate while paying at a higher rate. So whatever recited on the document can be assumed as the real market value instead of superficially revised/fixed guideline market value by the DLVC, Balasore as never can be a group of plots can fetch the similar or exact market value as exact geographical situation and suitability for any commercial purpose, quantum of area of the plot all affects the market value.

Yours faithfully,

Dy. IGR (C.R.), Odisha, Cuttack

25/5/2023

Government of Odisha

# *Board of Revenue, Odisha, Cuttack*

( Rajaswa Bhawan, Chandini Chowk, Cuttack-2, Email Id- igr@odisha.gov.in )

(Registration Wing)

No: IX- 159/2023 1136 /Regn. Date 06/03/24

From

Dr. Smita Mohanty, OAS (I)
Under Secretary (Regn.)

To

The District Sub-Registrar, Deogarh

Sub- Registration of document with abruptly higher valuation regarding -

Ref- Your letter No. 231, dated 20.02.2024.

Madam/Sir,

With reference to the subject cited above , I am directed to inform you that this office has already clarified in letter No. **2278**, dated **25.05.2023** (**copy enclosed**) addressed to the District Sub-Registrar, Balasore regarding levy of Stamp Duty and Registration Fees on the recited Market Value or Guideline Market Value which is higher without bothering about the problems of revision of BMV . In the instant case, you may take appropriate steps for registration of the document as presented by the concerned party following due provisions as per the letter clarified above, under intimation to this office.

Yours faithfully,

Under Secretary (Regn.)
6/3/2024