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-0005-2026/497 /Regn. Date: 13/02/2026

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

To
The Sub-Registrar, Kujanga.

Sub: Clarification regarding calculation sheet applied for assessment of Stamp Duty & registration Fees in respect of Lease deeds executed by M/s Indian Oil Corporation Limited with M/s Paradeep Port Authority.

Ref: Your Letter No.69/Regn., dated 20.01.2026, addressed to Dy. IGR (C.R), Cuttack.

Sir,

With reference to the letter on the subject cited above, I am directed to say that Stamp Duty chargeable on an instrument of Lease is governed by Article 35 of Schedule I-A of the Indian Stamp Act, 1899. Depending upon the conditions recited in the instrument, it shall be chargeable with Stamp Duty under Article 35(A) if such lease rent is fixed and no premium is paid or delivered, it shall be chargable with Stamp Duty under Article 35(B) if the lease is granted for a fine or premium or for a money advanced and where no rent is reserved. Further it is charged under Article 35(C) if the lease is granted for a fine or premium, or for money advanced in addition to the rent reserved.

Additionally, when a Lessee undertakes to pay any recurring charge, such as Government revenue, the land lord's share of cess, or owner's share of municipal rates or taxes which by law is recoverable from the Lessor, the amount so agreed to be paid by the Lessee shall be deemed to be part of the rent.

Hence, the Lease instrument shall be charged with a Stamp Duty as per the determining parameters recited in the instrument. And if the Lessee agrees to pay the GST, the same shall be deemed to be part of the rent and as such shall be chargeable with the applicable stamp duty.

Yours faithfully,
13.02.2026
Deputy IGR, Northern Range

IGR-CLAR-CLAR-0005-2026/1/2026

O/C

Memo No. 428 Date. 13/02/2026

Copy forwarded to all DSR/ all SR (Except Kujanga, SR) for information and necessary action.

13.02.2026

Deputy IGR, Northern Range

OFFICE OF THE SUB-REGISTRAR, KUJANGA

No 69 / (Regn.) Dt. 20-1-26

From

Sri Susanta Kumar Mohapatra, ORS
Sub-Registrar, Kujanga

To

The Dy. Inspector General of Registration, (C.R.)., Odisha, Cuttack.

Sub: Clarification regarding calculation sheet applied for assessment of Stamp Duty & Registration Fees in respect of Lease Deeds executed by M/s Indian Oil Corporation Limited with M/s Paradeep Port Authority.

Sir,

In inviting a reference to the subject cited above, this is to submit a clarification regarding the method of calculation adopted by this office while assessing Stamp Duty and Registration Fees for registration of three Lease Deeds proposed to be executed by M/s Indian Oil Corporation Limited (IOCL) with M/s Paradeep Port Authority for long-term lease of land at Paradeep.

Based on the Demand Note, Draft Lease Deed, and other connected records produced by the applicant, this office had issued Letter No.1051 dated 14.11.2025, determining the Stamp Duty and Registration Fees by adopting the Value of Consideration which included:

(i)Lease Premium, (ii)Rent & Cess calculated @ 1.75% × 4 times and (iii)GST @ 18% added to the above components. The above method of calculation was adopted in accordance with the prevailing instructions and established practice, and keeping in view the IGR Odisha Advisory dated 09.05.2025, which mandates that registering authorities must ensure proper safeguarding of government revenue while assessing Stamp Duty and Registration Fees, particularly in commercial lease matters.

Subsequently, the applicant has submitted a representation vide Ref. No.

PDR/PPA-LD/REGN/2025-26 dated 08.01.2026, contending that, (a)GST is a statutory levy and a pass-through item and should not form part of the "Value of Consideration" for stamp duty purposes, and (b) "Rent & Cess @ 1.75% × 4 times" does not form part of the Demand Note issued by Paradeep Port Authority and hence should not be included.

In view of the above representation and the differing interpretations placed by the applicant, this office respectfully submits that the calculation sheet including GST and Rent & Cess was applied at the time of assessment, as no specific instruction or clarification permitting exclusion of the said components had been received from the competent authority.

This office humbly seeks kind guidance and clarification from your good office as to:

(i)Whether GST payable on lease premium / rent is to be excluded from the Value of Consideration for stamp duty purposes, and

(ii)Whether "Rent & Cess @ 1.75% × 4 times" is to be excluded when the same is not explicitly reflected in the Demand Note / Lease Deed.

Upon receipt of clear instructions from your esteemed office, necessary action shall be taken strictly in accordance with the same.

This is submitted for favour of kind information and necessary orders.