By Email/Fax

GOVERNMENT OF ODISHA
REVENUE AND DISASTER MANAGEMENT DEPARTMENT
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RDM-Reg-REGN-0118-2019- 37618 /RDM., dated 29 NOV 2019

From

Sri Nikunja B.Dhal, IAS
Principal Secretary to Government

To

The Inspector General of Registration, Odisha, Cuttack
All ADMs-cum-District Registrars.

Sub- Registration of lease deed following execution of agreement to lease deed.

Madam/ Sir,

Clarification has been sought from various quarters regarding charge of stamp duty and registration fees on execution of lease deed following execution of agreement to lease in the context of issue of certain instructions by Inspector General of Registration, Odisha in his letter No.17055 dated 04.10.2019. This matter has been examined in consultation with Law Department.

2. Proviso to Article-35(c) of Schedule 1-(A) of Indian Stamp (Orissa Amendment) Act is relevant in this regard. This Proviso reads as follows :

*"Provided that in any case when **an agreement** to lease is stamped with the ad-valorem stamp required for **a lease, and a lease in pursuance of such agreement** is subsequently executed, the duty on such lease shall not exceed two rupees and fifty paise".*

3. If at the time of execution of agreement to lease between IDCO and the lessee, the requisite ad-valorem stamp duty and registration fees are collected, as per Provisio to Article-35(c) of Schedule 1-(A) of Indian Stamp (Orissa Amendment) Act quoted above, on subsequent execution of the document of lease in pursuance of this agreement to lease, the duty shall not exceed two rupees and fifty paise.

4. In case of execution of lease following execution of agreement to lease, the registration fees shall be charged @ Rs.500/- per document as per Table of Fees under the Registration Act, 1908.

The above instructions may please be brought to the notice of all registering officers for their guidance. IGR may withdraw his instructions to the extent mentioned above.

Yours faithfully,

9/11/2019

Principal Secretary to Government

Memo No.37619 /R&DM., dated 29 NOV 2019

Copy forwarded to Chairman-cum-MD, IDCO for information and necessary action.

29.11.2019

Special Secretary to Government

Memo No.37620/R&DM., dated 29 NOV 2019

Copy forwarded to all Registering officers for information and necessary action.

29.11.2019

Special Secretary to Government

Memo No. 37621/R&DM., dated 29 NOV 2019

Copy forwarded to e-Governance Cell with a request to upload the copy in the Department website.

29.11.2019

Special Secretary to Government