

**GOVERNMENT OF ODISHA
REVENUE AND DISASTER MANAGEMENT DEPARTMENT**

15439

No. RDM-Reg-REGN-0050-2020- /R&DM dated 08.05.2020
From Smt.Susamarani Devi, OAS (SAG),
Additional Secretary to Government
To

The IGR, Odisha, Cuttack / All Collectors

Sub: Chargeability of stamp duty and registration fees on execution of the instrument of mining lease

Madam/ Sir,

With reference to the subject cited, I am directed to say that the matter regarding chargeability of stamp duty and registration fees on execution of instrument of mining lease has been examined at Government level. After careful consideration of the matter and in due concurrence of Law and Finance Department and in supersession of earlier letter No.126 dated 09.01.2017 of IGR, Odisha, Government have been pleased to order as follows :

1. Since the tenure of mining lease is for 50 years, the stamp duty and registration fees is to be computed on four times of annual surface rent (including cess) of leased area at the rate(s) as stipulated in Notification No.10291 dated 07.11.2013 of Steel and Mines Department read with Clause (vi) of Article 35 (a) of Schedule I-A to the Indian Stamp (Odisha Amendment) Act, 1986.
2. As regards to stamp duty component payable on royalty, the same is squarely covered under Article 35 (a) (vi) and hence, stamp duty to be assessed on four times the amount or value of estimated average annual royalty which is to be calculated in accordance to the Notification No.312 dated 13.01.2012 of Steel and Mines Department.
3. Security Deposit has now been replaced by Performance Security as provided under rule 12 of the Mineral (Auction) Rules, 2015. So, the performance security shall be included in place of Security Deposit for calculation of stamp duty.
4. Since the additional amount payable by the lessee as per auction/bid does not come within the purview of 'annual average rent reserved' within the meaning of Article 35 (a) (vi), this amount shall not be reckoned for the purpose of computation of the annual average rent reserved.

5. Thus, Stamp Duty and Registration fee on mining lease is to be computed on the sum total of amount of performance security, four times the annual surface rent of the leased area and four times the estimated average annual royalty.

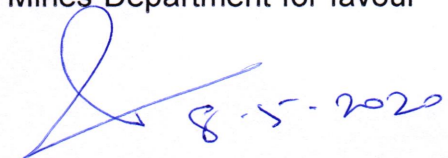
This may please be brought to the notice of all Registering officers.

Yours faithfully,


Additional Secretary to Government

Memo No. 15440 /RDM dtd. 08.05.2020

Copy forwarded to Special Secretary, Steel and Mines Department for favour of information.


Additional Secretary to Government

Memo No. 15441 /RDM dtd. 08.05.2020

Copy forwarded to Special Secretary, Finance Department and Special Secretary, Law Department for favour of information.


Additional Secretary to Government

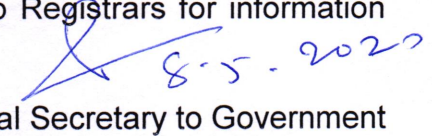
Memo No. 15442 /RDM dtd. 08.05.2020

Copy forwarded to all ADM-cum-DRs for favour of information.


Additional Secretary to Government

Memo No. 15443 /RDM dtd. 08.05.2020

Copy forwarded to all District Sub-Registrars/ Sub Registrars for information and necessary action.


Additional Secretary to Government

Memo No. 15444 /RDM dtd. 08.05.2020

Copy forwarded to e-Governance Branch, Revenue & D.M. Department for uploading the letter in the Department website.


Additional Secretary to Government