

By Speed Post

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

No.Stamp-13/2013 - ¹⁹⁸⁷⁶/R&DM., Dtd. ^{25.5.13}

To

All Collectors

Sub.: Payment of stamp duty by the lessees of mining leases as per the provisions of the Indian Stamp (Odisha Amendment) Act, 2013.

Sir,

As you may be aware, the stamp duty chargeable on the instruments of grant or renewal of mining lease has been revised on coming into force of the Indian Stamp (Odisha Amendment) Act, 2013 with effect from May 10, 2013, i.e., the date of its publication in the Extraordinary Odisha Gazette, a copy of which is enclosed for your ready reference.

2. As per the provisions of subsection (1) of section 3A inserted to the Indian Stamp Act, 1899 by the amendment Act, the stamp duty payable on every instrument of grant or renewal of mining lease shall be equivalent to fifteen percentum of the amount of average royalty that would accrue out of the highest annual extraction of minerals permitted under the approved mining plan or mining scheme, as the case may be, for such mining lease under the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 and the rules made thereunder in force, multiplied by the period of such mining lease. As provided in the explanation to sub section (1) of section 3A so inserted, for the purpose of this sub-section, the average royalty of the highest grade of minerals based on the data available for past twelve months, prior to the date on which stamp duty becomes payable, beginning from the date of commencement of the amendment Act, shall be taken into consideration.

3. However, as per the first proviso to the said sub-section (1), where an application for renewal of mining lease has been made prior to the expiry of the mining lease, but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended by a further period in accordance with the provisions contained in the relevant law in force, till the State Government passes an order, prior to the commencement of the Indian Stamp (Odisha Amendment) Act, 2013, the sum total of the quantity of mineral permitted for extraction, year wise, in the approved mining plan or mining scheme, as the case may be, or the actual quantity raised, whichever is higher, shall be taken into consideration for calculation of the stamp duty.

4. It is further provided vide second proviso to the aforesaid sub-section that in case the production level is enhanced on account of subsequent modification or review of the mining plan, the stamp duty shall be re-assessed on the enhanced production level for the remaining lease period and the lessee shall deposit the differential stamp duty before such enhancement is carried out by him.

5. The fourth proviso to the aforesaid sub-section provides that where the lessee is prohibited from undertaking the extraction of minerals for a temporary period for reasons of any operation of law, court orders passed or any order issued under any law for the time being in force and the reasons of such prohibition are not in any manner attributable to such lessee or his agents, servants, employees or persons claiming through or under such lessee, the stamp duty chargeable shall be equivalent to the amount of the sum total of the dead rent that would be payable for the mining lease under the relevant law in force, for the period of such prohibition.

6. Sub-section (2) of section 3A provides for payment of stamp duty by the applicant for renewal of a mining lease who has made the application to the State Government prior to the expiry of the lease, but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended as per the provisions contained in the relevant law in force by a further period till the State Government passes an order thereon, on or before the date of expiry of the lease or within 60 days of the commencement of the Indian Stamp (Odisha Amendment) Act, 2013, whichever is later, in the manner as may be prescribed. In other words, such payment shall be made on or before 9th July, 2013 where the applicant has applied for renewal prior to the expiry of the lease, but renewal of the lease has not been granted by the State Government or the lease is under deemed extension prior to the coming into force of the amendment Act or such expiry takes place on or after the commencement of the amendment Act but on or before 9th July, 2013. In cases of renewals covered under this sub-section and where the lease expires after 9th July, 2013, the payment of requisite stamp duty shall be made by the renewal applicant on or before the date of expiry of the lease.

7. In the mean time, the Odisha Stamp Rules, 1952 have been amended by the Odisha Stamp (Amendment) Rules, 2013 (**copy enclosed**) by inserting a new rule 11-C which provides the manner of payment of the stamp duty in respect of the mining lease where an application for renewal has been made to the State Government prior to the expiry of the lease but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended as per the provisions contained in the relevant law in force by a further period till the State Government passes an order thereon. The amended rule, which has already come into force on 21.05.2013 i.e. the date of publication in the Extraordinary Odisha Gazette, provides that the stamp duty so required to be paid

by the applicant for renewal of mining lease shall be paid in any Government treasury or sub-treasury or by Demand Draft or Pay Order drawn on any Scheduled Bank. It is also provided therein that the Collector of the District after ascertaining the required stamp duty from the District Sub-registrar/Sub-registrar concerned will collect the stamp duty from the lessee in the manner provided in sub-rule (1) of the inserted rule 11-C. It is further provided that when an order is made for the grant of the renewal of mining lease, the Collector shall endorse a certificate on the body of the lease deed of the amount of the duty so paid in the Form specified in Appendix V through computer or affixing a rubber seal.

8. You are, therefore, requested to ensure that the mining lessees who have made renewal applications to the State Government prior to the expiry of the lease, but renewal of the lease has not been granted by the State Government or the mining lease is under deemed extension as per the provisions contained in the relevant law in force pay the stamp duty as per the provisions of the Indian Stamp (Odisha Amendment) Act, 2013 within the time limit set out therein.

Yours faithfully,


25.5.13

Principal Secretary to Government

Memo No. 19877 / R&DM., dtd. 25.5.13

Copy forwarded to Principal Secretary, Steel and Mines Department/ Secretary, Board of Revenue, Odisha, Cuttack/ Inspector General of Registration, Odisha, Cuttack / Director of Mines, Odisha, Bhubaneswar for information and necessary action.


25.5.13

Memo No. 19878 / R&DM., dtd. 25.5.13

Copy forwarded to All Additional District Magistrate-cum-District Registrars/ All Deputy IGRs/ All District Sub-Registrars/ All Sub-Registrars for information and necessary action.


25.5.13

Memo No. 19879 / R&DM., Dt. 25.5.13

Copy to Under Secretary, IMU Cell for information and necessary action.


25.5.13

Additional Secretary to Government

The Odisha Gazette



EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 970, CUTTACK TUESDAY, MAY 21, 2013/ BAISAKHA 31, 1935

REVENUE & DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 21st May, 2013

S.R.O.No. 357/2013— In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (No.2 of 1899), as amended by Odisha Act, 16 of 2013 the State Government do hereby make the following rules further to amend the Odisha Stamp Rules, 1952, namely:—

1. (1) These rules may be called the Odisha Stamp (Amendment) Rules, 2013.

(2) They shall come into force on the date of their publication in the Official Gazette of the State.

2. In the Odisha Stamp Rules, 1952 (hereinafter referred to as the said rules), after rule 11-B, the following rule shall be inserted, namely:—

“11-C.Mode of collection of stamp duty from mining leases pending renewal —

(1) Where an application for renewal of a mining lease has been made to the State Government prior to the expiry of the lease but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended as per the provisions contained in the relevant law in force, by a further period till the State Government passes an order thereon, the stamp duty required to be paid by the applicant shall be paid in any Government treasury or sub-treasury or by Demand Draft or Pay Order drawn on any Scheduled Bank.

(2) The Collector of the District after ascertaining the required stamp duty from the District Sub-registrar/Sub-registrar concerned will collect the stamp duty from the lessee in the manner provided in sub-rule (1).

(3) When an order is made for the grant of the renewal of mining lease by the State Government, the Collector shall endorse a certificate on the body of the lease deed of the amount of duty so paid in the Form specified in Appendix-V through computer or affixing a rubber seal.

(4) The provisions of sub-rules (2) and (3) of rule 11-B shall apply *mutatis mutandis* to an endorsement made under this rule.”

3. In the said rules, after Appendix-IV, the following Appendix shall be inserted, namely:—

“APPENDIX – V

[See Rule 11-C (3)]

Certified that the required stamp duty of Rs. _____/- (Rupees _____) only being the proper stamp duty has been realized from the lessee _____ Son/Daughter/wife of _____ residing at _____ deposited in _____ Bank vide Scroll No. _____ dated _____ and Treasury Challan No. _____ dated _____ /or the amount of Rs. _____/- (Rupees _____) has been deposited vide Demand Draft/Pay Order No. _____ dated _____ drawn on _____ Bank and has been received vide money receipt No. _____ dated _____ of _____ office. --

Signature with seal of Collector”

[19047—Stamp 13/2013 (Pt.)/R&D.M.]

By Order of the Governor

TARA DATT

Principal Secretary to Government

THE INDIAN STAMP (ODISHA AMENDMENT) ACT, 2013

TABLE OF CONTENTS

PREAMBLE

SECTIONS

1. Short title.
2. Insertion of new section 3A.

The Odisha Gazette



EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 885, CUTTACK, FRIDAY, MAY 10, 2013 / BAISAKHA 20, 1935

LAW DEPARTMENT

NOTIFICATION

The 9th May, 2013

No.4865 / L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 7th day of May, 2013 is hereby published for general information.

ODISHA ACT 16 OF 2013

THE INDIAN STAMP (ODISHA AMENDMENT) ACT, 2013

AN ACT FURTHER TO AMEND THE INDIAN STAMP ACT, 1899 IN ITS APPLICATION TO THE STATE OF ODISHA.

BE it enacted by the Legislature of the State of Odisha in the Sixty-fourth Year of the Republic of India as follows:—

Short title.

1. (1) This Act may be called the Indian Stamp (Odisha Amendment) Act, 2013.

(2) It shall come into force on the date of its publication in the official Gazette.

Insertion of new section 3A.

2. After section 3 of the Indian Stamp Act, 1899, the following section shall be inserted, namely:— 2 of 1899.

"Duty chargeable on mining lease.

3. A(1) Notwithstanding anything contained in this Act and the rules made thereunder, on every instrument of grant or renewal of a mining lease, the stamp duty chargeable shall be equivalent to fifteen percentum of the amount of average royalty that would accrue out of the highest annual extraction of minerals permitted under the approved mining plan or mining scheme, as the case may be, for such mining lease under the relevant law in force, multiplied by the period of such mining lease.

Explanation.—For the purposes of this sub-section, the average royalty of the highest grade of minerals based on the data available for past twelve months beginning from the date of commencement of the Indian Stamp (Odisha Amendment) Act, 2013 shall be taken into consideration:

Provided that where an application for renewal of mining lease has been made to the State Government prior to the expiry of the lease, but renewal of lease has not been granted by the State Government or the mining lease is deemed to have been extended by a further period in accordance with the provisions contained in the relevant law in force, till the State Government passes an order, prior to the commencement of the Indian Stamp (Odisha Amendment) Act, 2013, the sum total of the quantity of mineral permitted for extraction, year wise, in the approved mining plan or mining scheme, as the case may be, or the actual quantity raised, whichever is higher, shall be taken into consideration for calculation of the stamp duty:

Provided further that in case the production level is enhanced on account of subsequent modification or review of the mining plan, the stamp duty shall be reassessed on the enhanced production level for the remaining lease period and the lessee shall deposit the differential stamp duty before such enhancement is carried out by him:

Provided also that in case a lessee is required to surrender the mining lease or, permanently prohibited from undertaking the extraction of mineral by, or for reasons of any operation of law, court orders passed or any order issued under any law for the time being in force and the reasons of such prohibition are not in any manner attributable to such lessee or his agents, servants, employees or persons claiming through or under such lessee, the lessee shall be entitled for refund of the stamp duty paid by him to the extent of such balance period of lease outstanding:

Provided also that where the lessee is prohibited from undertaking the extraction of minerals for a temporary period for the reasons mentioned in the third proviso and subject to the conditions specified therein, the stamp duty chargeable shall be equivalent to the amount of the sum total of the dead rent that would be payable for the mining lease under the relevant law in force, for the period of such prohibition.

(2) Where an application for renewal of a mining lease has been made to the State Government prior to the expiry of the lease but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended as per the provisions contained in the relevant law in force, by a further period till the State Government passes

an order thereon, the stamp duty payable under sub-section (1) shall be paid by the applicant on or before the date of expiry of the lease or within sixty days from the date of commencement of the Indian Stamp (Odisha Amendment) Act, 2013, whichever is later, in the manner as may be prescribed.

(3) If the application for grant or renewal of mining lease is rejected by the State Government, the applicant shall be entitled for refund of full stamp duty paid by him without any interest.

(4) In case of a mining lease whose period is deemed to have been extended by a further period till the State Government passes an order thereon and the State Government, at a later date, passes an order rejecting the renewal of the lease, the applicant shall be entitled for refund of such amount of stamp duty paid under sub-section (1), as arrived at by deducting from the total amount of stamp duty paid, the amount of stamp duty chargeable in respect of such mining lease till the date of such rejection order without any interest.

(5) No refund as mentioned in sub-sections (3) and (4) shall be made if the order rejecting the application is challenged or the time limit for presenting the application for revision of the order of rejection is not expired.”.

By Order of the Governor

S. K. MOHANTY

Principal Secretary to Government, I/c.