

**GOVERNMENT OF ORISSA  
REVENUE DEPARTMENT**

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**No. Regn.-83/05- 3846 /R, Dated 01.02.2006.**

From

Shri K.P. Dash,  
Deputy Secretary to Government.

To

All Revenue Divisional Commissioners/  
C.M.D., IDCO, Bhubaneswar/  
I.G.R., Orissa, Cuttack/  
All Collectors/ All District Registrars/  
All District Sub-Registrars.

**Sub: Clarification as to whether “Registration Fees” are chargeable on Lease Deeds being executed between Collector of any District on behalf of Government and M/s IDCO for transfer of any immovable property situated inside the State for utilization of public purposes for indefinite period.**

Sir,

In many districts of Orissa on requisitions from M/s IDCO, Orissa for acquiring private lands for establishment of industries, the Collectors of the district on behalf of the State Govt. after acquiring properties in due process of law, execute deeds of lease between the respective Collector of the District on behalf of the State Govt. and the M/s IDCO, Orissa, for transferring the said immovable properties to M/s IDCO for utilization for public purposes, on receipt of “Consideration Money” which includes, (a) Land Cost, (b) Tree cost (if trees exist over such land), (c) Cost of structures, (d) cost of ponds and wells, (e) additional land value, (f) Solatium, (g) Establishment cost payable to Collector and (h) 25 years of land revenue etc.

Doubt arises if the Stamp duty and Regn. fees is chargeable on the following items of payments to the Collector by M/s IDCO.

- (a) Additional Land Value;
- (b) Solatium;
- (c) Establishment cost of the Collector;
- (d) 25 years of Capitalized value (where no annual rent and cess is reserved)

Government after careful consideration, have been pleased to clarify that the following components will be taken as Land Value basing on which the stamp duty and Regn. fees will be chargeable while transferring the land by the IDCO to the Industrial Houses.

- i) Cost of bare Land;
- ii) Cost of Trees, Structure and Well etc. and other infrastructure standing;
- iii) 12% additional value payable to the land loser and;
- iv) 25 times of the prevalent rent and cess in respect of the land being transferred.

Further, it has also been decided that 30% solatium to the land losers and 10% Establishment cost of the Collector do not constitute the land value.

Therefore, stamp duty and Regn. Fees are not chargeable on these two items. Accordingly, IDCO authorities may not include the above two items while preparing deeds of transfer hereafter.

Yours faithfully,



Deputy Secretary to Government

**Memo No. 3847 / R, Dt.01.02.06**

Copy forwarded to the Accountant General, Orissa, Bhubaneswar/ Deputy Accountant General, Puri for information.



Deputy Secretary to Government

**Memo No. 3848 / R, Dt.01.02.06**

25 copies to Regn. Branch for Guard file.



Deputy Secretary to Government