

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 652, CUTTACK , TUESDAY , MAY 12, 2020 / BAISAKHA 22, 1942

REVENUE & DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 23rd March, 2020

S.R.O No.115/2020– In exercise of the powers conferred by section 75 read with clause (b) of sub-section (1) of section 10 and section 47-A of the Indian Stamp Act, 1899 (2 of 1899), the State Government do hereby make the following rules further to amend the Odisha Stamp Rules, 1952, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Odisha Stamp (Amendment) Rules, 2020.

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

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

“11-D- Mode of payment of stamp duty by electronic mode.— (1) Where the stamp duty in respect of an instrument described under Article 24 of the Schedule I-A, is chargeable, the said duty may be paid through electronic mode.

(2) The endorsement shall be auto generated through e-registration system in the form specified in Appendix VI.

(3) The Registering Officer shall sign digitally or otherwise such auto generated endorsement and such instrument, after such electronic endorsement

and digital signing, shall be deemed to be stamped under sub-section (1) of section 10 for the amount mentioned in the endorsement.”

3. In the said rules, after rule 22, the following rule shall be inserted, namely:—

“23. Reference to Collector of instruments for determination of market value.— Where the Registering Officer under the Registration Act, 1908 (16 of 1908), while registering any instrument on conveyance, exchange, gift, partition or settlement, has reasons to believe that the market value of the property which is the subject matter of such instrument, has not been rightly set forth in the instrument or is less than the minimum value determined in accordance with the rules made under this Act, shall pending registration of such instrument, immediately refer the matter to the Collector with details of his assessment in Form 8 as per the set of market value and obtain acknowledgement from the Collector with an intimation in writing to the person concerned.”.

4. In the said rules, in rule 24, in sub-rule (2), after the words “deficit duty”, the words “and deficit registration fees” shall be inserted.

5. In the said rules, in rule 25 –

(a) in sub-rule (1), after the words “ deficit amount of duty” the words “and deficit registration fees” shall be inserted;

(b) after sub- rule (1), the following sub-rule shall be inserted namely:—

“(2) The receipt of the challan referred to in sub-rule (1) showing the payment made in compliance with a notice referred to in the said sub-rule shall constitute a good and sufficient discharge of the liability of the person concerned and accordingly, the Collector shall communicate to the concerned Sub-Registrar the fact of collection of the deficit stamp duty and differential registration fees in respect of the document referred to him under his seal and signature.”.

6. In the said rules, after rule 27, the following rule shall be inserted, namely:—

“28. Communication of Collector’s order. — (1) A copy of the final order passed by the Collector shall be forwarded by the Collector’s office to the Registering Officer concerned in order to enable the latter to certify on the document in Form No.9 and also to make the necessary entry in the register in Form No.4 to be kept in his office.

(2) A copy of the Collector’s order shall also be communicated to the person concerned by the Registering Officer.”.

7. In the said rules, in rule 38, for clause (c), the following clause shall be substituted, namely:—

“(c) after determination of the market value of properties, send the same to Member, Board of Revenue, Odisha for approval through Inspector General of Registration, and after approval by Member, Board of Revenue, Odisha, the Committee shall publish the set of market value of the properties for different areas of its own District without prejudice to the powers conferred to Collector under section 47-A of the Act.”.

8. In the said rules, for rule 46, the following rule shall be substituted, namely:—

“46 Appeal. — (1) An Appeal against the decision of the Member, Board of Revenue under clause (c) of rule 38 shall lie to the Government within a period of thirty days from the date of publication of the set of market value of properties.

(2) The appeal petition filed under clause (a) shall be referred to the District Committee headed by the Chairman to re-examine it and furnish their views to the Government to take final decision on the matter.

(3) The decision of the Government in the appeal shall be final in the matter.”.

9. In the said rules, for Form No. 1,2,3 and 4 the following Forms shall be inserted, namely :—

**“Form No.1
(See sub-rule(1) of rule 24)
Notice**

To

Shri _____, S/o., W/o,D/o. _____, Village
_____, Po- _____ Ps- _____, Dist. -

Please take notice that under sub-section (1) of the Indian Stamp (Odisha Amendment) Act, 2008 (Odisha Act 8 of 2009), a reference has been received from the Registering Officer _____ for determination of the market value of the properties/consideration covered by an instrument kept pending serial No. _____ dated the _____ and the duty payable thereon (a copy of the reference is enclosed).

2) You are hereby directed to appear before the undersigned in person or by a duly authorised agent on the _____ day of _____ at _____ A.M/P.M. to answer the claim and as the date fixed for your appearance is appointed for the final disposal of the case, you must be prepared to produce that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of your evidence.

Take notice that in default of your appearance on the day above mentioned, the case will be heard and determined in your absence.

Given under my hand and the seal of the Court this the _____ day of _____

Office Seal
Place _____
Date _____

Signature
Collector _____
Dist. _____

Form No.2**(See sub-rule (1) of rule 25)
Notice for Recovery**

To

Shri _____, S/o., W/o,D/o.

_____ Village _____, Po-
 _____ Ps _____, Dist. _____

1. Take notice that a sum of Rs. _____ has been determined as the deficit amount of Stamp Duty and sum of Rs. _____ as deficit amount of registration fees payable by you under Section 47-A of the Indian Stamp (Odisha Amendment) Act, 1908, read with Section 89-A of the Registration Act, 1908.

2. You are therefore directed to pay the above amount either in cash directly to the undersigned against a receipt to be issued by him or through challans deposited in Government Treasury at _____ or through electronic mode under the "Head 0030-Stamps-02 Stamp Non-Judicial-0030-02-103-02-103-0000-00000 for deficit Stamp Duty and 0030-Stamp and Regn. Fees-0030-03-104-0000-00000 for deficit registration fees and to produce before the undersigned necessary receipt or as the case may be the receipted copy of the challan in support of such payment not later than _____ failing which the said sum of Rs. _____ will be recovered from you as arrear of land revenue.

3. If you are dissatisfied with my order you may present an appeal to the District Judge within 30 days from the date of receipt of the said order by you.

Office Seal

Place _____

Date _____

Signature

Collector _____

Dist. _____

Form No.3*(See rule 27)*

Register under section 47-A of the Indian Stamp Act by Collector
Name of the Sub-District
(Name of the Sub-Registrar Office)

1. Date of the receipt :
2. Case No. and Year :
3. Sl. No. of document and year :
4. Nature and value of document :
5. Market value fixed by the Registering Officer :
6. Deficit Stamp Duty and fees reported :
7. Market value determined by the Collector :
8. Deficit Stamp Duty and fees determined :
9. Deficit Stamp Duty and fees disregarded, if any :
10. Date of communication of the order of determination :
11. Date of collection of Deficit Stamp Duty and fee :
12. No. and date of challan of remittance into Treasury :
13. No. and date of intimation of collection of Deficit Stamp Duty & Registration Fees to the Registering Officer :

Form No.4*(See rule 28)*

Register under section 47-A of the Indian Stamp Act by the Registering Officer

1. Pending document Sl. No. :
2. Date of presentation :
3. Nature of document :
4. Value of consideration as set forth in the document :
5. Market value arrived at by the Registering Officer :
6. Deficit Stamp Duty and fees to be collected :
7. No. and date of reference to the Collector :
8. No. and date of acknowledgment by the Collector :
9. No. and date of receipt of Collector's order and its gist :
10. Date of expiry of appeal period :
11. If appeals preferred, No. and date of order of Appellate Authority :
12. Date of receipt of the order :
13. Gist of the order of the Appellate Authority :
14. Nature of final disposal with No. and date :
15. Remarks :

10. In the said rules, after Form 7, the following Form shall be added, namely :—

Form No.8

(See rule 23)

Intimation to Collector by Registering Officer.

1. Sl. No. of pending document :
2. Date of presentation and Name and address of the presentant :
3. Date of execution :
4. Name and address of executants :
5. Name and address of claimants :
6. Nature, market value (or consideration) is mentioned in the document. :
7. Stamp borne by the document :
8. Nature, market value (or consideration) of the document as in the opinion of the registering officer together with stamp duty with which it has to be charged :
9. Deficit Stamp Duty :
10. Remarks (explain the details in Column (8) arrived at) :
11. NOTE : Enclosure : copy of the pending document :

Place _____

Signature of Registering Officer
with Seal

Date _____

Form No.9

(See rule 29)

Certified that the deficit stamp duty of Rs. _____ (Rupees

_____)only and deficit registration fees of Rs. _____)only have been realised as communicated in Collector's Order No. _____ dated _____ .

Place _____

Stamp Collector under section 47-A.".

Date _____

11. In the said rules, after Appendix V, the following appendix shall be inserted, namely :—

“APPENDIX-VI

(See rule 11-D)

Certified that a sum of Rs.....(Rupees.....)

being the proper stamp duty has been paid by
Sri./Smt./Kum.....Son/daughter/wife of.....

Signature of the proper officer.”.

[No.13879-RDM-Reg-STAMP-0009/2018/R&DM.]

By Order of the Governor

PRADIPTA KUMAR MOHAPATRA
Additional Chief Secretary to Government