

**RECEIPT AUDIT MANUAL
STAMP DUTY
&
REGISTRATION FEE**

**OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(Economic & Revenue Sector Audit)
ODISHA, BHUBANESWAR**

C O N T E N T S

<i>Sl. No.</i>	<i>Chapter</i>	<i>Subject</i>	<i>Page No.</i>
1	CHAPTER-I	General	1
2.	CHAPTER-II	Introduction	5
3.	CHAPTER-III	Organisational Set-up of the Department	8
4.	CHAPTER-IV	Definitions	11
5.	CHAPTER-V	Levy, Assessment and Collection of Stamp Duty	14
6.	CHAPTER-VI	Instruments specified in Schedule I-A	31
7.	CHAPTER-VII	Documents specified in entry –91 of List-I of Seventh Schedule of constitution	38
8	CHAPTER-VIII	Registration fees	42
9	CHAPTER-IX	e-Registration and e-Payments	55
10.	CHAPTER-X	Registration of Marriage under the Special Marriage Act, 1954 (Act 43 of 1954)	61
11.	CHAPTER-XI	Odisha Licencing of Deed Writer’s Rules, 1979	63
12.	CHAPTER-XII	Register and Records maintained in Registration Offices	68
13.	CHAPTER-XIII	Audit Procedure	72
14	CHAPTER-XIV	Raising and Pursuance of Objections	79
15	CHAPTER-XV	Model Paras of previous Audit Reports	87

ANNEXURES

<i>Sl. No.</i>	<i>Annexure No.</i>	<i>Subject</i>	<i>Page</i>
1.	ANNEXURE-I	Rates of Discount Allowed to Licenced Stamp Vendors	92
2.	ANNEXURE-II	Fees, duty and penalty fixed under the Indian Stamp Act other than those in Schedule-IA	93
3.	ANNEXURE-III	Reduction and transmissions granted by Government of Odisha under Section-9 of the Indian Stamp Act	94
4.	ANNEXURE-IV	Rates of Stamp duty in respect of bill of exchange, bill of lading, debentures etc. (with effect from 1 st March 2004)	101
5.	ANNEXURE-V	Table of fees under the Indian Registration Act as published in Government of Odisha, Revenue and Excise Department Gazette Notification SRO No.51/2001 dated 30 th January 2001 and as amended up to date	109
6.	ANNEXURE-VI	Schedule of Inspection and Audit of Central Record Keeping Agency and Authorized Collection Centers	126
7.	ANNEXURE-VII	Table of fees under Rule –10 of the Odisha Special Marriage Rules, 1955	127
8.	ANNEXURE-VIII	Value of buildings	128
9.	ANNEXURE-IX	Format for planning audit procedures	131
10	ANNEXURE-X	Title sheet for local audit	132
11	ANNEXURE-XI	Statement showing the Classification of Principles for categorization of Inspection Report Paras	137
12	ANNEXURE-XII	Matrix for grading the Inspection Reports	138
13	ANNEXURE-XIII	Format of DIR	143
14	ANNEXURE-XIV	List of auditable units under Registration	145

RECEIPT AUDIT MANUAL
(Stamp Duty & Registration Fees)
CHAPTER-I
General

1.1 Legislative Background

Stamp duties appear to have been invented by the Dutch Government in the year 1624. They were first imposed in England in 1694 in order to raise funds for carrying on war with France. In India, stamp duties were first imposed in Bengal in 1797 by Bengal Regulation VI of 1797. Later on, these were imposed in the provinces of Madras and Bombay in the years 1808 and 1815 respectively by the Madras Regulation VIII of 1808 and Bombay Regulation XIV of 1815.

The Stamp Act XXXVI which was the first Act, on all-India basis was passed in 1860, repealing the Stamp Regulations. This Act, of 1860 was repealed and succeeded by Act X of 1862 which was followed by Acts XVIII of 1865 and XXVI of 1867. Thereafter, Act X of 1862, was amended and consolidated into Act, XVIII of 1869, which was again repealed in 1879, and the Act, of 1879, modelled on the lines of the English Stamp Act, 1870 was passed. The Act, 1 of 1879 was repealed and replaced by Act, II of 1899 which is currently in force with amendments made from time to time both by Parliament and State Legislatures in their respective jurisdictions. At present certain States have independent Stamp Act, such as, the Bombay Stamp Act, 1958, the Kerala Stamp Act, 1959, the Jammu and Kashmir Stamp Act, 1957 and the Mysore Stamp Act, 1957. In Odisha, the Indian Stamp Act, was amended by Acts passed in 1941, 1943, 1947, 1949, 1951, 1953, 1956, 1962, 1965, 1970, 1983, 1986, 1987, 2001, 2003, 2008, 2013 and 2014.

1.2 Constitutional Provisions

Under Article 246(1) read with the entry 91 of List-1 (Union List) of the Seventh Schedule to the Constitution of India, Parliament has exclusive powers to make laws regarding rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts. As regards rates of stamp duty on other documents, the legislative power is vested in State Legislatures by virtue of Item 63 of List-II (State List) in the Seventh Schedule. The power to legislate on stamp duties, other than duties or fees collected by means of judicial stamps, is exercisable by the Union and State Legislature by item 44 of List-III (Concurrent List) of Seventh Schedule. Thus, while the rates of stamp duties are to be fixed by Parliament or the State Legislature, as the case may be, the law relating to collection and management of the stamp duties can be enacted by both, subject to Article 254 of the Constitution. Under Article 268 of the Constitution, stamp duties, whether levied by Parliament in respect of items included in the Union List or by the State Legislatures in respect of others, are collected by and form part of the revenue of the State within which they are levied. Thus, Central Legislation in regard to stamp duties is essentially for securing uniformity in the rates of duties in respect of certain items and in the system of levy and collection.

1.3 Stamp Law in General

The purpose and object of the Stamp Law is to raise revenue by means of money to be paid by the Public for stamps issued by the Government under the authority of an enactment and is passed with the intention of protecting the revenue by providing a penalty for every infringement of its provisions. It also helps in the detection of forgery of documents by the presence or absence of the distinguishing marks impressed on stamps.

1.4 How to construe stamp Law (Rules of Interpretation)

There are two well established rules of construction of statutes (i) when the words of a statute are themselves precise and unambiguous, nothing more is necessary than to expound those words in their natural and ordinary sense, the words themselves in such cases best declaring the intention of the Legislature; and (ii) where alternative constructions are equally open, that alternative which will be consistent with the smooth working of the system which the statute purports to be regulating should be chosen and that alternative is to be rejected which will introduce uncertainty, friction or confusion in the working of the system. Following are regarded as the principles or interpretation in respect of fiscal enactments:-

- (i) **Of Taxing Statutes:** “In a Taxing Act, one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used.” In other words, the subject must not be taxed unless the language of the Act, clearly impose the obligation. Cases where the meaning of the words is doubtful or ambiguous, benefit of doubt must go to the tax payer. If two interpretations are possible, then effect is to be given to the one favourable to the Citizen and not the one that imposes a burden on him.
- (ii) **Of Provisions:** A proviso can only operate to deal with a case which but for it would have fallen with the ambit of the section to which it is a proviso. A proviso must be given, as far as possible, a meaning so restricted as to bring it within the ambit and purview of the section itself. In other words, if a proviso is capable of a wider connotation and is also capable of a narrower connotation, then the narrower connotation which brings it within the purview of the section must be preferred.
- (iii) **Of Exemptions:** In construing an exemption under the Act, the ordinary rule of interpretation of that Act should be adhered to and there cannot possibly be any departure from it. Hence, an exemption in a taxing measure cannot be carried further than what the exemption itself indicates. If the exemption is in respect of a certain thing or instrument, that exemption cannot be stretched to cover another thing or instrument. Before the exemption can be recognised, the person or property claimed to be exempt must come clearly within the language apparently granting the exemption.
- (iv) **Of Documents:** (a) The mere fact that a person chooses to give a certain title to a document by no means makes it that document. Regard should be had to the substance of the document and not to its nomenclature. One must look at the entire document

- and see whether it fairly falls within the description. The description may be a deciding factor only when there is little to choose between one of the two provisions.
- (b) The duty is on the instrument and not on the transaction embodied in it.
 - (c) Duty is to be determined with reference to the law in force on the date of execution of the instrument. But penalty is to be levied with reference to the law in force at the time of presentation of the document in evidence.
 - (d) Schedule specifying the rates are part of the statute. But if there is any discrepancy between the Schedule and the main part of the Act, the latter will prevail.

1.5 Nature of Duty

Stamp duty is collected on instruments and not on transactions. The term ‘instrument’ as defined in the Stamp Act, includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished or recorded. The definition is inclusive and not exhaustive. It differs from a document in the sense that the latter may include any matter written upon any substance. The Act therefore, specified the nature and the description of the documents that will be treated as instruments for the purpose of stamp duty. The stamp duty is collectable only on the documents so specified as instruments and not on other documents not specified therein, for instance “Wills”. The Act, also provides different rates of duty for different types of instruments. It is, therefore, essential to find out to which type of instrument the document really relates. Again, there may be several instruments for a single transaction or one instrument for several distinct matters or an instrument may come within several descriptions. In these cases, the provisions of the Act, as dealt with separately elsewhere, need to be carefully followed and the appropriate rate of duty be applied thereto.

1.6 Manufacture and Sale of Stamps

The rules regarding manufacture and sale of stamps are contained in the “Odisha Supply and Sale of Stamps and Stamped Papers Rules, 1990”, which came into force with effect from 19.1.1991, for the supply and distribution of stamps in Odisha.

The Board of Revenue, Odisha as the Chief Controlling Revenue Authority is in charge of the stamp depots in the State. It also exercise general control and supervision on all matters concerning Stamp Revenue in the State. All types of revenue stamps, both judicial and nonjudicial; are printed at the India Security Printing Press, Nasik and are obtained from the Central Stamp Depot, Nasik Road for sale through treasuries, sub-treasuries and special treasuries. Only plain papers which are used for duplicate copies of instruments are printed at the Odisha Government Press.

Stamps received from the Central Stamp Depot, Nasik Road and from the Odisha Government Press are accounted for by the Treasury in the Register of Stamps maintained in Schedule XXXII Form No. 3 for non-judicial stamps and Schedule XXXIII Form No. 4 for judicial stamps and are sold to licensed vendors at a discount prescribed by the Board of Revenue from time to time. The rates of discount allowed to licensed stamp vendors on the various denomination of stamps are given in **Annexure-I** (effective from 24.6.2008) of this Manual. Stamps are also sold to the public direct from treasuries. All sales are accounted for in a Sale Register which contains the name of

the Purchaser, date of sale and value of stamps sold. Stamps are sold against deposit into treasury, the face value of stamps less discount admissible, if any, through challans. The treasuries also render account of stamps, through Plus and Minus Memorandum of Stamps/Plain Papers, to the Principal Accountant General, Board of Revenue, Director of Treasuries and Inspections, Director of Printing and Stationery in the form prescribed for the purpose.

Vide Lr.No.2909/Gen., Dt.3.1.1991 of Board of Revenue, and Lr. No. Stamp.52/200527324/R&DM, dt.24.6.2008.]

CHAPTER-II

Introduction

2.1 The audit of revenues is inherent in the Powers vested in the Comptroller and Auditor General of India by Article 151 of the Constitution. Article 151 lays down that the reports of the Comptroller and Auditor General of India, relating to the accounts of the Union and the State shall be submitted to the President or the Governor of a State or Union Territory having Legislative Assembly, as the case may be, who shall cause them to be laid before each House of Parliament or Legislature. Thus, the Audit Reports must relate to the totality of the accounts of the Union or a state and this totality would include all receipts including revenues of the Union and the States.

2.2 Section 16 of the Comptroller and Auditor General's (Duties Powers and Conditions of Service) Act, 1971 specifically enjoins upon the Comptroller and Auditor General to audit all receipts of the Union and of the States and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are duly observed. For that purpose, the Comptroller and Auditor General is authorised to undertake such examination of the accounts as he thinks fit and to report thereon. The audit of receipts of the Union and of the States is, thus, a statutory responsibility of the Comptroller and Auditor General of India.

2.3 The main principles in conducting Receipt Audit with reference to the provisions of Section 16 of the Act are:

- (1) The Comptroller and Auditor General shall audit all receipts that are payable in to the Consolidated Fund of India and of each State and of each Union Territory.
- (2) He should satisfy himself that the rules and provisions, in that behalf are designed to secure as effective check on the assessment, collection and proper allocation of revenue.
- (3) He should be satisfied that these procedures and checks are properly applied, and
- (4) For the purpose of ascertaining that they are being duly observed, he should make such examination of accounts as he thinks fit and report thereon.

2.4 Consistent with this statutory responsibility, the audit of receipts of the Government of Odisha relating to Stamp Duty and Registration Fees has been taken up by this office from the year 1972-73.

2.5 The audit of receipts is governed by the general principles laid down in Chapter 3 of Section 2 of the Manual of Standing Orders (Audit) 2nd edition. This Manual describes the detailed procedure to be followed in the audit of receipts relating to Stamp duties and registration fees levied and collected in the State of Odisha together with a background of the Act and Rules, governing assessment and collection of such receipts.

2.6 It is primary responsibility of the Departmental Authorities to see that all revenue or other dues due to Government which have to be brought to account are correctly and properly assessed, realised and credited to Government account. The most important function of audit is to see

- (1) That adequate regulations and procedures have been framed by the Revenue Department to secure an effective check on assessment and collection and

(2) To satisfy itself by adequate test check that such regulations and procedures are actually being carried out.

(3) It should also be borne in mind that the basic purpose of audit is not only to see that all demands raised are properly collected and credited to Government account but also to secure that those demands are correctly raised and they satisfy the requirements of law and that the executive does not grant unjustified or unauthorised remissions to tax payers or other persons.

2.7 Audit of revenue differs from audit of expenditure in that:-

- (i) Attention must be given not only to examining the records of amounts actually received but to ascertaining that adequate precautions are taken to ensure that all amounts received or due to be received in the period of the account are properly and promptly brought to account, and
- (ii) Since the laws under which the revenue is collected provide for judicial remedy or judicial interpretation, the activity of audit should be limited to those matters which are not subjected to judicial processes.

2.8 The Audit Department should not, in any way, substitute itself for the revenue authorities in the performance of their statutory duties, but Audit should satisfy itself in general that the departmental machinery is sufficiently safeguarded against error and fraud and that so far as can be judged, the procedure is calculated to give effect to the requirements of law [Para 2.3.3 of MSO (Au) 2nd Edition].

2.9 Audit does not consider it the main part of its duties to review the judgement exercised or the decision taken in individual cases by officers entrusted with these duties, but it must be recognised that an examination of such cases may be an important factor in judging the effectiveness of assessment procedure. Where the information received in any individual case is insufficient to enable Audit to see how the requirement of law has been compiled with, Audit may consider it its duty to ask for further information to enable it to form the judgement required of it as to the effectiveness of the systems. It is, however, towards forming a general judgement rather than to the detection of individual errors that the audit enquiries should be directed. The detection of individual errors is an incident rather than the object of audit. Members of the Audit Department will have access to the relevant records and papers of the Registration Department, but they should observe secrecy in the same way as the officers of the Registration Department [Para 2.3.4, 2.3.5 of MSO (Au) 2nd Edition].

2.10 In relation to assessment and refunds of stamp duties and registration fees, Audit has to satisfy by such test checks as it may consider necessary that the internal procedure adequately provides for and secures:

- (i) Collection and utilisation of data necessary for the computation of the demands or refunds under the law.
- (ii) Regular accounting of demand, collection and refunds.
- (iii) The correct accounting and allocation of collection and their credit to the Consolidated Fund.

- (iv) That, proper safeguards exist to ensure that there is no wilful omission to levy or collect duties or to issue refunds.
- (v) That, claims on stamps duty and registration fees are pursued with due diligence and not abandoned or reduced except with adequate justification and proper authority.
- (vi) That double refunds, fraudulent or forged refund orders or other losses of revenue through fraud, default or mistake, are promptly brought to light and investigated.
- (vii) That appropriate rates in assessment and levy of duty, fees etc. are applied. [Para 2.3.13 of MSO (Au) 2nd Edition].

2.11 To discharge these functions effectively, the auditor, must be thoroughly conversant with the process and procedures relating to the levy and collection of stamp duty and registration fees and the laws and the rules governing such processes and procedures.

CHAPTER-III

Organisational set up of the Department including internal check

3.1 Office of the Inspector General of Registration is a constituent Head of the Registration Wing under Board of Revenue, Odisha, Cuttack which works under the administrative control of the Principal Secretary to the Government in Revenue and Disaster Management Department. The office is the Directorate of 181 registration offices of the State. Inspector General of Registration issues necessary instructions for smooth implementation of provisions of the Indian Stamp Act and Registration Act and the Rules made thereunder and exercises overall supervision and control over the department. In his work he is assisted by one Joint IGR and three deputy IGR at zonal level. There are thirty registration districts in the state corresponding to thirty revenue districts, each headed by a District Registrar and assisted by District Sub-registrar. Besides, there are 181 registration offices in the State

3.1.1 Inspector General of Registration (IGR):

- (a) Providing for the safe custody to books and documents.
- (b) Declaring what languages shall be deemed to be commonly used in each district.
- (c) Declaring what territorial divisions shall be recognised under Section 21.
- (d) Regulating the amount of fines imposed under Sections 25 to 34.
- (e) Regulating the exercise of the discretion reposed in the Registering Officers.
- (f) Regulating the form in which registering officers are to make memoranda of documents.
- (g) Regulating the authentication by Registrars and Sub-Registrars of the Book kept in their respective offices.
- (h) Regulating the manner in which the instruments referred to in sub-section (2) of Section-88 may be presented for registration.
- (i) Declaring the particulars to be contained in Indexes Nos. I, II, III and IV. (j) Declaring the holidays that shall be observed in the registration offices, and (k) Generally regulating the proceedings of the Registrars and Sub-Registrars.

3.1.2 District Collector:

The Collector of the district has certain duties and responsibilities in the administration of the Stamp Act, in the State. Under the provision of the Stamp Act, he has powers to examine and determine the proper stamp duty leviable on an instrument in the following circumstances:-

- (a) Adjudication of stamp under Section-31,
- (b) Endorsement of certificate over a document under Section-32,
- (c) Examination of impounded documents under Section-33 and 38,
- (d) Powers to refund penalty paid under Section-38 (Section-39)
- (e) Imposition of penalty under Section-40 in respect of documents impounded,
- (f) Collection of deficit stamp duty in respect of documents produced to him by the party voluntarily within one year from the date of execution or first execution (Section-41 of the Indian Stamp Act),

- (g) Determination of value of the property and stamp duty and registration fees payable thereon in respect of documents undervalued and referred to Collector under Section 47-A.

3.1.3 District Registrar:

The Registrar who is in-charge of a district is generally the Additional District Magistrate of the district. He has authority to issue (whether on complaints or otherwise) any order consistent with the Act, which he considers necessary in respect of any Act, or omission of any Sub-Registrar subordinate to him or in respect of the rectification of any error regarding the book or the Office in which any document has been registered. The District Registrar is also the Registrar of Marriages. He shall inspect every office including district headquarters office at least once a year.

3.1.4 Joint Inspector General of Registration and Deputy Inspector Generals of Registration (DIGR):

There is 1(one) Joint Inspector General of Registration subordinate to the Inspector General of Registration. The Joint Inspector General of Registration acts as an advisor to the IGR in administrative and technical matters of registration. He will co-ordinate the work of Dy. IGRs. He will also perform such other duties and functions as may be assigned to him by Government or by the IGR from time to time. He will undertake monthly monitoring of undervaluation cases and will keep the IGR/Government informed of the position.

There are 3(three) Deputy Inspector Generals of Registration. The three Deputy Inspector Generals of Registration are in-charge of 3 Revenue Divisions of the State namely Central, Southern and Northern Divisions. All the Deputy Inspector Generals of Registration are to inspect all the registration offices under their respective jurisdiction at least once in a year and to report to the Inspector General of Registration.

3.1.5 District Sub-Registrar:

The State Government may amalgamate with any office of a Registrar and office of a Sub-Registrar subordinate to him in order to form the office of the District Sub-Registrar and may also with any Sub-Registrar whose office has been so amalgamated to exercise and perform, in addition to his own powers and duties, all or any of the powers and duties of a Registrar provided that no such authorisation shall enable a Sub-Registrar acting as District Sub-Registrar to hear an appeal against an order passed by himself under the Act. The District Sub-Registrars have not power of supervision and control under Section-68 of the Act. They are, however, authorised by the Registrar to perform all the duties of a Registrar with the exception of those laid down in Sections 68 and 72 of the Act. They may accordingly receive and register documents under Section-30(1) deal with applications under Section-25 and 34, receive for deposit sealed covers under Section-43, deliver and open such covers under Sections-44 and 45, forward and receive copies and memoranda under Section-66 and deal with applications under Section-73 (except when the applications are against their own orders of refusals). The District Sub-Registrar should ordinarily inspect the office of the Sub-Registrar twice a year.

3.1.6 Sub-Registrar:

In each district there is a District Registrar of the rank of an Additional District Magistrate and in each sub-district, a sub-Registrar under the control of the District Registrars. When two or more offices are established in a sub-district as office of the Sub-Registrar or Joint Sub-Registrar, each of the Officers-in-charge thereof is designated as Sub-Registrar or Joint Sub-Registrar as the case may be and having concurrent jurisdiction over the whole sub-district subject to limitation of allotment of duties by the Registrar. The senior most of the Officers so appointed is to sign and is designated as Sub-Registrar and others as Joint Sub-Registrar. (Section 6 of the Indian Registration Act, 1908 and Rule 6 of the Odisha Registration Rules, 1988).

3.2 Internal Check:

Each and every registration office is inspected by the Registrar, District Sub-Registrar and the Deputy Inspector General of Registration at periodical intervals prescribed for them. But their inspection is not in the nature of internal audit.

3.3 Audit Scrutiny:

Audit scrutiny consists essentially in examining the registration records of the SubRegistrars and the District Sub-Registrars. It also extends to the examination of disposal of cases by the Collector under the provisions of Section-31 to 47-A of the Indian Stamp Act. Detailed checks to be exercised in audit of these offices are enumerated in **Chapter-XIII**.

CHAPTER-IV

Definitions

4.1 Terms and usages which frequently occur while scrutinising documents in Registration offices are defined in Section-2 of the Indian Stamp Act, 1899 (Act-2 of 1899) and Indian Registration Act, 1908. The Odisha Stamp Manual also contains such terms and usages as defined in the Indian Stamp Act. The definitions of some of the important terms are given below:

4.1.1 Indian Stamp Act:

- (1) **Bond** – “Bond” includes :-
 - (a) any instrument whereby a person obliges himself to pay money to another on the conditions that the obligation shall be void if a specified act is performed, or is not performed, as the case may be,
 - (b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another, and
 - (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another [Section 2(5) *ibid*].
- (2) **Cheque** – “Cheque” means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand.
[Section 2(7) of the Indian Stamp Act]
- (3) **Chargeable** – “Chargeable” means as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act and, as applied to any other instrument, chargeable under the law in force in India when such instrument was executed, or where several persons executed the instrument at different times, first executed [Section 2(6) *ibid*].
- (4) **Collector** – “Collector” means –
 - (a) Within the limits of town of Kolkata, Chennai and Mumbai, the Collector of Kolkata, Chennai and Mumbai respectively, and without those limits, the Collector of a district, and
 - (b) Includes a Deputy Commissioner and any officer whom the State Government may, by notification in the Official Gazette appoint in this behalf [Section 2(9) *ibid*].
- (5) **Conveyance** – “Conveyance” includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred inter vivos and which is not otherwise specifically provided for in Schedule-I (or by Schedule-1-A as adopted by the Government of Odisha vide O.A. No.6, of 1943, Section 3) [Section 2(10) *ibid*].
- (6) **Duly Stamped** – “Duly Stamped” as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and such stamp has been affixed or used in accordance with the law for the time being in force in India [Section 2(11) *ibid*].

- (7) **“Executed” and “Execution”** – ‘Executed and Execution’ used with reference to instruments mean ‘signed’ and ‘signature’ [Section 2(12) *ibid*].

Note: - The Term “executant” does not include all persons signing in the document but only persons who by a valid execution have entered into an obligation under the document.

- (8) **Impressed Stamp** – “Impressed Stamp” includes –
(a) labels affixed and impressed by the proper officer and;
(b) stamps embossed or engraved on Stamped Paper.
N.B.: Special adhesive Stamps are labels [Section 2(13) *ibid*].
- (9) **Instrument** – “Instrument” includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished, or recorded [Section 2(14) *ibid*].
- (10) **Instrument of Partition** – “Instrument of Partition” means any instrument whereby co-owners of any property divide or agree to divide such property in severality, and includes also a final order for effecting a partition [Section 2(15) *ibid*].
- (11) **Lease** – “Lease” means a lease of immovable property and includes also - (a) A Patta.
(b) A Kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for immovable property,
(c) any instrument by which tolls of any description are let;
(d) any writing on an application for a lease intended to signify that the application is granted [Section 2(16) *ibid*].
- (12) **Marketable Security** – “Marketable Security” means a security of such description as to be capable of being sold in any stock market in India or in the United Kingdom [Section 2(16-A) *ibid*].
- (13) **Mortgage Deed** – “Mortgage deed” includes every instrument whereby, for the purpose of securing money advanced, or to be advanced by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property [Section 2(17) *ibid*].
- (14) **Paper** – “Paper” includes vellum, parchment or any other material on which an instrument may be written [Section 2(18) *ibid*].
N.B.:-Velum means a membranous covering especially the soft palate.
- (15) **Power of Attorney** – “Power of Attorney” includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it [Section 2(21) *ibid*].
- (16) **Settlement** – “Settlement” means any non-testamentary disposition, in writing of movable or immovable property made –

- (a) In consideration of marriage,
 - (b) For the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent upon him, or
 - (c) For any religious or charitable purpose, and includes an agreement in writing to make such a disposition and where any such disposition has not been made in writing any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition [Section 2(24) *ibid*].
- (17) **Stamp**- “Stamp” means any mark, seal or endorsement by any agency or person duly authorised by the State Government, and includes an adhesive or impressed stamp, for the purpose of duty chargeable under this Act.[Section 2 (26) *ibid*]

4.1.2 **Registration Act:-**

- (1) **Addition**- “Addition” means the place of residence and the profession, trade, rank and title, if any of a person described and his father’s name or where he is usually described as the son of his mother, then his mother’s name [Section 2(1) The Registration Act, 1908].
- (2) **Electronic Agency**- means and includes an agency or a company authorised by the Government for efficient delivery of services to the public through electronic means under Section 6 or Section 6A of the Information Technology Act, 2000 (21 of 2000). [Odisha Registration (Amendment) Rules, 2016, dated 28.3.2016].
- (3) **Endorsement and Endorsed** – “Endorsement” and “Endorsed” include and apply to an entry in writing by a registering officer on a rider or covering slip to any document tendered for registration [Section 2(5) *ibid*].
- (4) **Immovable Property** – “Immovable Property” includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land and things attached to the earth, permanently fastened to anything which is attached to earth but not standing timber, growing crops nor grass [Section 2(6) *ibid*].
- (5) **Inspector**- means Additional Inspector General of Registration, Joint Inspector General of Registration or Deputy Inspector General of Registration appointed under Section 8 of the Registration Act.
[Odisha Registration (Amendment) Rules, 2016, dated 28.3.2016].
- (6) **Minor** – “Minor” means a person who according to the personal law to which he is subject, has not attained majority [Section 2(8) *ibid*].
- (7) **Movable Property** – “Movable Property” includes standing timber, growing crops and grass, fruit upon and juice in trees, and property of every other description except immovable property [Section 2(9) *ibid*].
- (8) **Representative** – “Representative” includes the guardian of a minor and the committee or other legal curator of a lunatic or idiot [Section 2(8) *ibid*].

CHAPTER-V

Levy, Assessment and Collection of Stamp Duty (a)

Liability of Instruments to duty:

5.1 The Government of Odisha have not yet made any “Stamp Act”. Hence, the various provisions of the Indian Stamp Act, as amended by the Government of Odisha from time to time are operative in Odisha. Subject to the exemptions provided in the Sections of the Indian Stamp Act, or in Schedule-I-A (adopted by the Government of Odisha, with effect from the 26th March, 1970 and as amended in 1983 and 1986), the liability of instruments of Stamp duty is specified in Section 3. Under Section 3, instruments mentioned in Schedule-I-A are chargeable with duty at the rates specified therein. Wills are not subject to stamp duty as there is no mention of them in Schedule-I-A. A decree of a court in the nature of an award, petitions and compromises are not instruments chargeable with duty under the Stamp Act. The stamp duty specified in Schedule IA is chargeable in respect of every instrument executed in the State of Odisha and also in respect of every instrument executed out of the State of Odisha but which relates to any property situated or to any matter or thing done or to be done in Odisha and is received in Odisha. The words “Any matter or thing done or to be done in Odisha” do not, however, apply to the mere production of an instrument in evidence and a contract relating to property abroad and executed need not be stamped. But where an instrument executed in a foreign State relating to property in that State provides for payment in Odisha it would be liable to Odisha Stamp Duty.

5.2 Crucial date which determines the stamp duty is the date of execution of the instrument and not the date of presentation or registration of the instrument. The duty chargeable on an insufficiently stamped document is to be decided with reference to the Act in force on the date of execution of the document. Similarly “Property situated in Odisha” is to mean property situated in the State at the time of execution of the instrument. The fact that the property might be brought to Odisha subsequently would not affect the question of stamp duty.

A power of attorney executed out of India but intended for operation in India is chargeable under the Indian Act.

5.3 Any material alteration made with the consent to the parties in an instrument after it is complete renders a new stamp necessary as the effect is to make it in substance a new instrument. An alteration is considered material when it changes the legal effect of the instrument, i.e. when it makes a material change as regards the rights and liabilities of the parties or as regards their legal position. For example, a deed of transfer of shares was executed with the name of one person as transferee. Before the transferee joined in the execution, the name of the original transferee was deleted, he being substituted by a new one and the altered deed was re-executed. It was held that the altered deed required a fresh stamp, the original deed having become complete between the original parties prior to alteration.

An alteration which merely expresses what would otherwise have been implied is immaterial. Thus, the addition of the words ‘house and premises’ after ‘farm’ in an agreement of lease in which the lessee agrees to give up possession by a certain date of the said farm is held not to require a fresh stamp. Addition of descriptive words after the name of the parties does not require

a fresh stamp. An alteration made in an instrument to render certain point left open does not require a fresh stamp. For example, the filling of the date, etc. in a proxy in which the date was left blank does not require a fresh stamp. Where the defect of mis-description in a deed arises not from intention but from mistake and the mistake is rectified on discovery by consent of parties, the alteration merely makes the contract what was originally intended to have been and no new stamp is necessary. If a note is signed on different dates by the Principal and his surety, it would require additional stamp unless the surety's signature is in virtue of previous agreement. An endorsement made on a previous agreement enlarging the time for its performance by a few days amounts to a fresh agreement. A memorandum endorsed in a policy of insurance, correcting the age and assuring an increased sum thereby in accordance with the table of company is held to be separate policy for the difference between the two sums. An endorsement on a Pronote Postponing Payment and altering the rate of interest is held to be a material alteration requiring a fresh stamp.

5.4 Apart from the rates of stamp duty prescribed in the schedule mentioned above, duty, fee and penalty are fixed by the main section of the Stamp Act in certain cases. A list of such cases is given in **Annexure-II** to this Manual.

(b) Assessment of Stamp Duty.

5.5 According to Section-2(11) of the words “duly stamped” mean that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force. By virtue of this definition, the question whether a document is duly stamped is to be determined with reference to the law in force at the date of execution. Further, an instrument to be duly stamped should be stamped with a stamp not only of the amount required by law but also in the manner prescribed in law. Thus an instrument which is to be written on paper stamped with an impressed stamp is not “duly stamped” if it bears only an adhesive stamp of the value and vice versa. Section-33 of the Act empowers every person having by law or consent of the parties, authority to receive evidence, and every person in charge of a public office, except a Police Officer, to examine every instrument chargeable with stamp duty in order to see whether it is properly stamped with the value of and description required by the law in force when such instrument was executed or first executed. Thus an opportunity has been provided in the Act to examine all instruments chargeable with stamp duty, etc. and to impound the same if found not duly stamped. **5.6 Distinctive features Section 4, 5 and 6 of the Indian Stamp Act.**

The distinctive features of Sections 4, 5 and 6 are summarised below. Section 4, deals with a single transaction of sale, mortgage or settlement completed by several instruments while Section 6, deals with a single instrument coming with two or more descriptions in Schedule I-A. Section 5, however, with instruments relating to several distinct matters chargeable with the aggregate amount of duties with which separate instruments, each comprising one of such matters, are chargeable.

(c) Employment of several instruments to complete a single transaction (Section 4)

5.7 A single transaction of sale, mortgage or settlement may sometimes be completed by several instruments. In such a case, the principal instrument only is chargeable with the duty prescribed in Schedule I-A for conveyance mortgage or settlement and each of the other instruments is chargeable with a duty of ten rupees instead of the duty prescribed in Schedule IA for such other instruments. The parties may themselves decide which of the instruments will be the principal instrument, but the instrument so chosen would be charged with the highest duty among the instrument employed. For example, if in a deed of conveyance the executant's undivided nephew endorsed his consent to the sale the written assent of the nephew is to be treated as an instrument employed for completing the transaction covered by the principal instrument attracting an additional duty of Rs.10.00 under Section 4. **(d) Instruments relating to several distinct matters.**

5.8 Section 5, applies to instruments relating to several distinct matters. What is a distinct matter has not been defined in the Act. The judicial pronouncements as to the meaning of the words do not also afford a precise and conclusive test as to the line of division between an instrument containing a single matter and one containing several matters. Yet the following are some examples of matters that have been considered as distinct:-

- (i) Where a person executes to single power of attorney in favour of two others empowering them to act for him in his individual capacity and also as executor, administrator, trustee, managing agent, liquidator and other capacities.
- (ii) Where the document represents the purported settlement between the executants of their mutual claims inter-se arising out of several transactions by way of partnerships, joint acquisitions, joint ventures and other common activities.
- (iii) Where a deed of release purports to relate to five distinct items of property acquired at different points of time.
- (iv) Where a single instrument purports to convey several properties to several persons.
- (v) Where a single instrument contains transfer of mortgage and an agreement to lend money.
- (vi) Where an instrument purports to convey free-hold lands and goodwill and transfers lease hold interests on the ground that the transfer of lease therein was part of the assets of business which was in itself the main consideration for the price paid.
- (vii) Where an agreement in a lease stipulates to pay a certain sum on account of balance of previous year.
- (viii) Where an agreement purports to transfer further surplus profits of certain trades in order that the trustee should hold the fund so credited on certain trusts declared in the agreement.
- (ix) Where an instrument purports to convey certain properties in liquidation of part of the vendor's debt to the vendee with a stipulation to pay the balance within a certain time and creditor-vendee also stipulating not to sue for the said balance for that period.
- (x) Where an instrument purports to be an acknowledgement of debt and release or a conveyance and release; or a conveyance and an agreement to hold the property as security for debts in terms of another mortgage deed.

- (xi) Where an instrument purports to constitute a trust of a fund partly appropriated to the trust by the exercise of the power of appointment under the will of a testator and partly collected by public subscription.
- (xii) Where an instrument of lease reserves rent for house and distinct rent for furniture and fixtures.
- (xiii) Where the instrument purports to be an agreement for dissolution of a partnership and a bond.
- (xiv) Whereby a power of attorney executed by 13 persons, agents were appointed to manage their personal affairs jointly and/or severally and to conduct, manage and carry on their business, it was held that there was community of interest so far as the management of the joint business and the property of all concerned but no such community of interest in respect of the management of the separate property of each of the 13 persons and hence the document provided for 14 distinct acts of authorisation or matters.

(e) Instruments executed by or in favour of several persons requiring one stamp.

5.9 The fact that several persons join in an instrument does not make their shares in the transaction separate and distinct matters unless there is a community of the same subject-matters either as to property or interests in all the parties. The rule in this regard is that if the interest of the parties relates to one thing which is the subject-matter of the instrument or in other words if the instrument affects the separate interests of several and there is a community of the same subject-matter as to all the parties, then a single stamp will be sufficient, but where the parties have separate interests in several subject-matters, there should be a separate stamp for each party. The following are some of the instances where only one stamp is necessary:-

- (i) A grant of an annuity by several persons.
- (ii) A conveyance by several persons jointly for their separate interests in certain shares in an incorporated company.
- (iii) An agreement for the sale of fish to be caught from the sea executed by 8 persons is not agreement comprising or relating to several distinct matters.
- (iv) A conveyance by several encroachers for the common object of extinguishing their rights, each purporting to convey the whole encroachment though each was in separate possession of the several encroachments and their interests were several.
- (v) An agreement by several musical performers in which none would have joined unless all had joined.
- (vi) A lease to joint tenants.
- (vii) An instrument of mortgage by which the mortgagor and surety become jointly and severally liable for the debt.
- (viii) A bond by father and son jointly.

(f) Instruments by or in favour of several persons requiring separate duties.

5.10 Where the parties have no common interest with regard to the subject-matter, there ought to be a separate stamp for each. The following are a few instances of this kind:-

- (i) A power of attorney executed by a single person both in his personal and representative capacities in favour of two persons, so also a power of attorney executed by several persons in relation to different subject-matters in which none of them had any common interest, a power of attorney executed by six persons a widow and her five sons and some representing their minor sons for the management of the joint business and property as well as their separate property and in respect of the latter, there being no community of interest.
- (ii) A document representing the purported settlement between the several executants of their mutual claims inter-se arising out of several transactions.
- (iii) A document which is both an agreement for dissolution of partnership and a bond dealing with two separate matters.
- (iv) Where sixteen persons borrowed rice from a certain person executing a bond which did not make the borrowers jointly and severally liable but made each borrower liable for the share specified against his name.
- (v) Several land holders, without joint interest in the lands executed an instrument of agreement with a company giving to the latter a licence to prospect and work upon their lands for minerals and undertaking to sell or lease their mining in the lands, if required to the company.
- (vi) A single document operating as four transfers and release in favour of four persons.

(g) Instruments executed by a single person but holding different capacities.

5.11 When two persons join in executing a power of attorney, whether it comprises distinct matters or not will depend on whether the interests of the executants in the subject-matter of the power are separate or joint. Conversely, if one person holding properties in two different capacities, each unconnected with the other, executes a power in respect to both of them, the instrument should be held to comprise distinct matters. When a person possesses both a personal capacity and a representative capacity, such as a trustee, and there is a delegation of power by him in both those capacities, the position in law is exactly the same as if different persons join in executing a power in respect of matters which are unrelated. There being no community of interest between the personal estate belonging to the executive and the trust vested in him, they must be held as distinct matters.

(h) Provisions implied by law would not amount to distinct matters.

5.12 Where a provision in an instrument is such that even if it had not been expressed, it would have been implied by law such a provision is not distinct and no duty is chargeable in respect of it.

Example: - Mortgage of a policy of insurance providing that expenses incurred by the mortgages in obtaining a new policy, if necessary, should be charged on the new policy or on admission by an occupier that he remained on sufferance only and agreeing to give up possession on demand does not require separate stamp as those provisions are implied in law.

(i) Subsidiary and incidental covenants do not be considered as distinct matters.

5.13 If an instrument is properly stamped or does not require a stamp in respect of its leading characteristic, it is not chargeable with any further duty by reason of inclusion of provisions which are merely auxiliary to the leading object. An instrument must be read as a whole to find out its dominant object. It is not permissible to divide it into several parts and to look at it piecemeal and then to assign each one of such parts to some other article of Schedule I-A. Section 5 of the Act does not apply to a document which embodies different covenants relating to the same transaction. Distinct matters in Section 5 means matters which are separate transactions. An instrument stamped for its leading and principal object covers everything accessory to that object and is not to be charged with any further duty by reason of the inclusion of provisions, which are merely ancillary to the leading object. The following are a few illustrative examples to this kind:-

- (i) A provision in an agreement by a company for compensation to be paid to the Managing Agent on the happening of one of the events specified therein is not to be treated as a separate contract of indemnity when there is no separate consideration for it.
- (ii) An agreement for the sale of goods is not further chargeable because of a contract of guarantee or indemnity contained in it or a covenant to refer to arbitration which is merely incidental to the main contract.
- (iii) Provisions for warehousing and insurance contained in an agreement for sale of goods do not make it chargeable to duty as they are subsidiary to the agreement.
- (iv) A covenant in a conveyance to pay the consideration amount in instalments does not require additional duty.
- (v) A conveyance containing a penalty clause to ensure performance of the vendor's stipulations does not require separate duty for the penalty clause.
- (vi) **Instrument of lease** – The following covenants in an instrument of lease do not require a separate stamp for those covenants :- (a) a covenant by a third party,
 - (b) A covenant requiring the lessee to build a dwelling house on the land leased within a year from the grant of the lease,
 - (c) A covenant to renew lease at the option of the lessee,
 - (d) A covenant giving an option to the lessee of the right to purchase the premises at the termination of the lease or during its term.
- (vii) **Instruments of mortgage** – An instrument of mortgage provides that the mortgagor should pay to the mortgagee costs incurred by him in suits brought against him by a mortgagor's co-sharers and also any debts charged upon the mortgaged property and paid by the mortgagee, it was held that these provisions create no new obligation and so do not require to be stamped as an indemnity bond. So also covenant to the mortgagor to pay all taxes, rates and assessments on the land does not require a separate stamp, so also a stipulation to pay other necessary expenses incurred by the mortgagee.
- (viii) A mortgage containing an acknowledgement by the mortgagor to mortgagee does not come within the purview of Section 5.
- (ix) A policy of assurance against accident containing a provision as to the return of part of the premiums upon death in certain events.

- (x) An adoption deed containing provision for allotment of portion of property to the adopted son on disagreement between him and the adoptive mother.

(j) Multifarious instruments containing distinct matters.

5.14 The following are a few instances of multifarious instruments containing distinct matters:-

- (i) When a conveyance on sale of property operates also as a conveyance of any other property than the property sold, or contains any other matter or thing besides that which is incidental to the sale and conveyance to the property sold or relates to the title thereto, it is liable, in addition to the *ad valorem* duty, to the duty with which a separate instrument containing the other matter would be chargeable. Thus a deed containing conveyance of free-hold lands and goodwill and a transfer of lease-hold interest is held chargeable separately as regards the two.
- (ii) A deed of family arrangement containing an indemnity bond and release.
- (iii) An instrument of release relating to five distinct items of property acquired at different points of time.
- (iv) A partition deed between members of a family in which the mother of the parties having a life interest in the property joins and gives up that interest is chargeable as a partition deed and a release deed.
- (v) An appointment of new trustees and conveyance also of certain property to them.
- (vi) A provision in a conveyance that grantees should hold the property conveyed as security for a debt upon the terms of another indenture of mortgage.
- (vii) Instruments coming within several descriptions in Schedule I-A.

5.15 Section 6 provides that where an instrument is classifiable under two or more of the descriptions in Schedule I-A, duties chargeable there under being different, it should be charged with highest of such duties. This being the general provision, the section also embodies the principle that in respect of such an instruments, Government have the option to decide under which category it is to be assessed. According to this Section even instruments covered by exemption under one category are not necessarily protected if they also fall within another category for which there is no such exemption. Section 6 does not deal with instruments comprising distinct matters, but only those relating to one and the same matter.

5.16 Where an instrument is executed by a lessee whereby he agrees to take lease of the property, makes repairs and pays a certain rent and binds himself not to quit the premises for a period, it is both a lease and an agreement chargeable with higher duty in accordance with Section 6. Where a deed contains a stipulation binding the executant to deliver his sugarcane crop to the obligee under the deed, and also provides that the sugarcane crop is hypothecated as security for payment of money advanced by the obligee, is to be held that the deed fills the dual character of a mortgage and a bond as defined in Section-2 (17) and Section-2 (5) (c) respectively with the result that higher of the duties prescribed by Articles 41 and 15 is chargeable. Where an attested instrument containing an obligation to pay money evidences also a pledge of movable property as security for the money due, the higher of the stamp duties payable on its character as a bond and on its character as a pledge is leviable. A document whereby the executant hypothecates immovable

property for a certain sum of money and agrees to perform agricultural labour in lieu of interest and in consideration of certain fees to be paid should be considered as a deed of mortgage and as an agreement for service and charged with higher duty under Section 6. An instrument which can be treated both as a dissolution of partnership and as an instrument of partition should be charged with the higher duty prescribed for the instrument of partition when a document might be construed as a deed of dissolution of partnership or as a deed of release, it has to be stamped with the higher duty prescribed for dissolution of partnership.

(k) Stamps and mode of payment of duty (Sections 10 to 16)

5.17 All duties with which instruments are chargeable shall be paid by means of non-judicial stamps (Section-10).

The non-judicial stamps are of two categories viz: impressed stamps and adhesive stamps. The former is of two varieties – coloured impressions and impressed labels. Adhesive stamps have another variety known as special adhesive stamps.

The franking machine is also used for franking impression or stamping on all kinds of instruments on which stamp duty is payable. Stamp Rule 11A, [OGE No.2346. dt.23.12.2008.] Payment may also be made by means of e-stamping.

Payments of duty payable on an instrument is collected by Cheque/ Pay Order to the Registering Officers, Demand draft in favour of Registering Officers, Bank Challans deposited in the proper head of account, Electronic payments (Online mode) through National Electronic Funds Transfer (NEFT)/Real Time Gross Settlements (RTGS)/Net Banking/ IMPS/ PPIs, PoS Terminal Based (when supplied by the Department) using Debit and Credit Cards, Online payments of duties and fees through Online portals of the States www.odishatreasury.gov.in (epayment through Net-banking/ Debit/ Credit Card)

For the receipt of all types of stamp duty and fees through electronic/ online/ paper based instruments, the Registering officers shall use their DDO Bank account already in operation. The proper receipt shall be granted only after the realization of the said fees in the bank account.

(l) Time of stamping instruments

5.18 All instruments chargeable with duty and executed by any person in India shall be stamped before or at the time of execution. Where instruments chargeable with duty are executed out of India (other than a bill of exchange of promissory note) stamp duty is payable within three months after these are received in India. For this purpose the instrument is to be taken to the Collector within the said period of three months for stamping. The Collector, according to Rule-12(2) of Odisha Stamp Rules, 1952, shall send it to the proper officer (Superintendent of Stamps, Odisha/All Treasury and Sub-Treasury Officers/Special Treasury Officers), remitting the amount or duty paid in respect thereof. The proper officer thereupon is to affix labels of the required value and impress or perforate the labels and stamp or write on the face of the label(s) the date of impressing or perforating the same. Where the duty amounts to rupees five or upwards, the proper officer is to initial the label(s) and where the duty amounts to rupees twenty or upwards, he is to attach his usual signature to the instrument immediately under the label or labels (Rule 11 of

Odisha Stamp Rules, 1952). The instrument will then be returned to the Collector for delivery to the person by whom it was produced.

Where an instrument is brought to the Collector after the expiry of three months the Collector may instead of declining to stamp it proceed to validate it under Sections 41 and 42 of the Indian Stamps Act if he is satisfied that the omission to stamp it in time was occasioned by accident mistake or urgent necessity.

5.19 Where an instrument executed in any part of India other than the State of Odisha becomes chargeable with a higher rate of duty in Odisha under clause (bb) of the first proviso to Section-3 the amount of duty chargeable on such instrument will be the duty chargeable on it under Schedule I-A less the amount already paid on it (Section-19A).

(m) Principles of valuation where value is the basis to stamp duty.

5.20 Sections 20 to 28 deal with principles of valuation where value is the basis of levying stamp duty. In a majority of instruments specified in Schedule I-A, stamp duty is based on the value or consideration, set forth in the instruments. Under Section-27, parties to an instrument are bound to set forth fully and truly the consideration, if any, the market value of the property and all facts and circumstances affecting the chargeability of an instrument. Failure on the part of an executant to do this with intent to defraud the Government and deprive the Government of any duty or penalty is punishable with fine which may extend to Rs.5,000/- (Rupees five thousand). The liability of fine not only extend to the executant but also to any person who being employed or concerned in or about the preparation of any instrument neglects or omits to set forth therein all facts and circumstances (Section-64). Thus, where the sale of a property is subject to a mortgage, the mortgage debt or charge outstanding together with interest, if any, on the same forms a part of the consideration for the purpose of stamp duty and, therefore, it is to be stated in the instrument of sale itself. (Explanation below 1st proviso to Section-24).

5.21 Where an instrument is chargeable with duty based on value specified in a non-Indian currency, such duty is to be calculated on the Indian equivalent of such money according to the current rate of exchange on the date of the instrument. The rate of exchange as notified by the Government of India from time to time under the India Stamp Act, may be adopted for the purpose. (Section-20).

5.22 Where an instrument is chargeable with *ad valorem* duty in respect of any stock or any marketable or other security, duty is to be calculated on the value of such stock or security according to the average price or value thereof current on the day of the date of the instrument (Section-21). When an instrument is stamped on the basis of the statement or current rate of exchange or it should be deemed to have been duly stamped until the contrary to be proved (Section-22).

5.23 A provision for payment of interest (simple or compound) in an instrument does not operate to make it chargeable with higher duty. Duty is chargeable on the principal sum only. But where the consideration of an instrument is a lump sum made up of two constituents – the principal and the interest that may accrue within a given period, the instrument may be stamped for the lump sum (Decision of Calcutta High Court under Section-23).

5.24 Instruments (other than promissory notes and bills of exchange) evidencing mortgage by deposit of marketable securities are chargeable as agreements or memorandum of agreements under Article-5(c) of Schedule I-A. A release or discharge of any such instrument is also chargeable with like duty. (Section-23-A).

5.25 Section-24 of the Stamp Act envisages provisions in respect of instruments of sale of property subject to a mortgage or charge. In such a case any unpaid mortgage money or money charged together with interest (if any) due on the same is to be deemed to be part of the consideration for sale. Thus, in a case where 'A' owes to 'B' Rs.1,000 and sells a property to 'B' for a consideration of Rs.500 and the release of previous debt of Rs.1,000 stamp duty is payable on Rs.1,500. In another case where 'A' sells property to 'B' for Rs.500 which is subject to a mortgage to 'C' for Rs.1,000 and unpaid interest of Rs.200, stamp duty is payable on Rs.1,700.

Where a property subject to mortgage is sold to the mortgagee himself, he is liable to pay stamp duty on the value of the transfer less the duty already paid on the mortgage deed. But where only a part of the mortgage debt remains due, the rest having been discharged, a deduction can be allowed only in respect of the duty chargeable on the unpaid mortgage money which alone forms part of the consideration for sale. The benefit is available to the mortgagee, the successors and assignees taking a sale of the mortgaged property. The word "mortgagee" means mortgagee and is not restricted to the original mortgagee.

Note: - Certificate of sale is excluded from the rule contained in Section-24. Article-18 makes the duty chargeable at conveyance rate on the purchase money only.

5.26 Valuation of instruments executed to secure the payment of an annuity or other sums payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, (or where the consideration for a conveyance is an annuity or other sum payable periodically) is dealt within Section-25. Where the sum is payable for a definite period so that the amount to be paid can be previously ascertained, duty is to be calculated on the total amount payable which is construed as consideration money [Clause (a)].

Where Payment is in perpetuity or for an indefinite period of time not terminable with any life in being, the amount, or consideration is the total amount Payable during the period of twenty years from the date on which the first payment becomes due and stamp duty is payable on the total amount (Clause-b).

In case where payments are due to be made for an indefinite period terminable with any life in being, the amount or consideration is the total amount payable during the period or twelve years reckoned from the date on which the first payment becomes due.

5.27 In the following types of instruments of conveyance, stamp duty is leviable as specified therein.

- (i) Where any property has been contracted to be sold for one consideration for the whole and is conveyed to the purchaser in separate parts by different instruments the consideration for each part as decided by the parties is to be set forth in the respective instruments and stamp duty is to be calculated on the consideration so set forth, provided further that the market value of the separate part is to be set

forth along with the consideration for each part and the conveyance is to be chargeable with ad valorem duty in respect of such distinct consideration or the market value whichever is higher.

- (ii) Where the contract is for sale to several purchasers jointly and separate conveyances executed in favour of each, a distinct part of the consideration must be stated in each deed of conveyance and stamp duty charged on the distinct parts of the consideration so stated or the market value of each such separate part whichever is higher.
- (iii) Where a person contracts for the purchase of property but before it is duly conveyed to him, contracts to sell it to another person (sub-purchaser) to whom the property is immediately conveyed stamp duty is leviable on the consideration paid by the sub-purchaser or the market value of the property whichever is higher.
- (iv) Where a person having contracted to purchase a certain property and before execution of a conveyance in his favour, contracts to sell the property in whole or in parts to other persons (sub-purchaser) stamp duty is to be calculated on the considerations paid by such sub-purchasers or the market value of each part whichever is higher without regard to the original consideration, if some portions of the property left out is conveyed to the original purchaser, the duty payable will be in respect of the excess of the original consideration over the total of the considerations paid by the sub-purchasers or the market value of the residue of such property whichever is higher provided that the duty in such a case should not be less than one rupee.

(n) Persons liable to pay stamp duty.

5.28 The Act, does not specify in general terms the party by whom the duty is payable. In respect of certain instruments only, Section-29 specified the party by whom the duty is payable. The general rule is that in the absence of any agreement among the parties as to the incidence of duty, the stamp duty is to be borne by the executant. It therefore follows that where there is an agreement between the parties as to who would bear the stamp duty the agreement will prevail over the liability cast upon parties under Section-29. The persons liable to bear stamp duty under Section-29 in respect of certain instruments are specified below:-

<i>Sl. No.</i>	<i>Article No.</i>	<i>Nature of instrument</i>	<i>Party liable to bear stamp duty.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1.	2	Administration Bond	Person drawing, making or executing such instrument.
2.	6	Agreement relating to deposit of Titledeeds, pawn of pledge	
3.	13	Bill of exchange	
4.	15	Bond	
5.	16	Bottomary bond	

6.	26	Customs Bond	
7.	27	Debenture	
8.	32	Further Charge	
9.	34	Indemnity Bond	
10.	40	Mortgage Deed	
11.	49	Promissory Note	
12.	55	Release	
13.	56	Respondentia Bond	
14.	57	Security Bond or Mortgage deed.	
15.	58	Settlement	
16.	62(a)	Transfer of shares in an incorporate company or other body corporate	Person drawing, making or executing such instrument.
17.	62(b)	Transfer of debentures being marketable securities, whether the debenture is liable to duty or not except debentures provided for in Section-8.	
18.	62(c)	Transfer of any interest secured by a bond, mortgage deed or policy of insurance.	
19.	23 and 54	A conveyance including a reconveyance of mortgaged property.	The grantee
20.	35	Lease or agreement to lease	Lessee or intended lessee
21.	25	Counter part of lease	Lessor
22.	31	Exchange	Parties in equal shares
23.	18	A certificate of sale	The purchaser of the property to which such certificate relates.
24.	45	Instrument of partition.	Parties thereto in proportion to their respective shares in the whole property partitioned or when the partition is made in execution of an order passed by a Revenue Authority or Civil
Sl. No.	Article No.	Nature of instrument	Party liable to bear stamp duty.
			Court or Arbitrator, in such proportion as such Authority, Court or Arbitrator directs.

5.29 According to the Government of Odisha, Revenue Department letter No. Regn. 107/75, dated May 1975, a gift deed is a deed of conveyance of property and so stamp duty thereon is payable by the Party in whose favour the transfer is effected. This view is not however correct as

the “Conveyance” as defined in Section-2(10) of the Act does not include those transfers for which specific provisions exist in Schedule-I(I-A in case of Odisha) of which ‘gift’ is one (vide Article-33). On the other hand, it would appear that ‘Gift’ is more akin to a settlement rather than a sale. Note-4 on page-550 of Shri Sanjiv Row’s commentary on the Stamp Act would suggest that between gift and settlement, there is only one difference, namely the object for which a transfer is made. The duty on a ‘gift’ should therefore be the liability of the executant (donor) as for the settlement.

5.30 Generally, duty is payable in the form of the stamps. Duty is payable in cash/challan/electronic mode when instruments are brought to the Collector for adjudication of stamp duty under Section-31 and in respect of documents produced before the Collector under Section-41 of the Stamp Act. Duties are also payable in respect of impounded documents of which excess duty and penalty are to be levied under the provisions of Chapter-IV of the Stamp Act.

(o) Adjudication as to stamps

5.31 Section-31 and 32 deal with the procedure of adjudication as to stamps by the Collector in cases where applications are received from parties for determination of proper stamp duty. The Party applying for determination of such duty should produce the instrument before the Collector along with a fee not exceeding twenty rupees and not less than five rupees as the Collector may direct in each case. Instruments executed or in stages of execution can be presented for adjudication.

In the case of instruments already executed, the party gets the benefit of getting the instrument certified as duly stamped on payment of the duty, if any, determined by the Collector. No penalty is payable in such cases. Certificate by the Collector regarding the adequacy or otherwise of the stamp duty paid applies only to instruments produced before the Collector within one month from the date of its execution or first execution in India and within three months from the date of its first receipt in India. Other documents are not certified. Documents for adjudication can be presented in a district different from that in which the instrument was executed or the property was situated. If the Collector acting under Section-31 feels doubt as to the amount of duty chargeable, he may refer the matter to the chief controlling Revenue Authority under Section-55(2) for his decision on receipt of which he may proceed to assess and charge the duty in conformity with such decision.

(p) Instruments not duly stamped, including instruments in which value or consideration has not been truly set forth.

5.32 Under Section-33 if a registering officer finds an instrument (produced before him for registration or coming in performance of his functions within three years from the date of registration), not duly stamped, he is to impound the same and send it in original or copy of the instrument where original is not produced, to the Collector for determination of proper stamp duty. If the Collector is of the opinion that the instrument is duly stamped, he will return it to the impounding officer endorsing thereon a certificate to the effect that it is duly stamped. But if, he is of the opinion that the same is not duly stamped, he will pass orders for payment of proper duty

or the deficit duty along with a penalty of five rupees. If he thinks fit, he may also pass orders for realisation of a penalty not exceeding ten times the amount of proper duty or of the deficient portion, whether such amount exceeds or falls short of five rupees. The Collector is also empowered to remit the penalty in cases where instruments are impounded only because these are written in contravention of Section-13 or 14.

(q) Prevention of under-valuation of documents.

5.33 In a large number of instruments scheduled to the Act, duty is based on the value of the instrument or consideration specified therein. Under Section-27, the consideration, if any, the market value of the property and all other facts and circumstances affecting the chargeability of an instrument are to be fully and truly set forth in the instrument. Failure to comply with the provisions contained in Section-28 is punishable under Section-62 with a fine which may extend up to five hundred rupees.

5.34 If a registering officer while registering any instrument of conveyance, exchange, gift, settlement, partition 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, he may, before registering such instrument refer the same under Section-47A to the Collector for determination of the market value of such property and the proper duty payable thereon. On receipt of such a reference, the Collector is to determine the market value of the property and the deficient amount of stamp duty, if any, is to be paid by the person liable to pay the duty. Deficit registration fees, if any, is also to be paid under Section-89-A of the Registration Act by the person liable to pay deficit stamp duty and all amounts recoverable may be recovered as arrears of land revenue.

5.35 Where no reference has been made by the registering officer, the Collector may, on his own volition, within three years from the date of registration of an instrument call for and examine the same for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject matter of such instrument and the duty payable thereon.

5.36 Disposal of cases under Section 47-A

In exercise of the powers conferred by Sub-Clause (6) of Clause (9) of Section 2 of the Indian Stamp Act, 1899 (2 of 1899) the Government of Orissa appointed all the Sub-Registrars, District Sub-Registrars, Sub-Collectors, Addl. District Magistrates, Deputy I.G.Rs. and Joint I.G.R. as Collectors to exercise the powers of the Collector under Section 47-A of the said Act to the extent mentioned against each in Column (3) of the schedule below within their respective jurisdiction.

SCHEDULE

Sl. No.	Designation of Officer	Extent of powers of Collector to be exercised
1	2	3

1	Sub-Registrar	<p>Issue of notice to the parties under Section 29 of the Indian Stamp Act, 1899 in respect of all pending documents proposed to be booked for determination of valuation under Section 47-A of the said Act. If parties agree to pay the deficit stamp duty promptly without contest, he should direct the parties to do so immediately. In case of contest, he will refer the case to the concerned Dist. Sub-Registrar/ SubCollector/ Deputy Inspector General of Registration of concerned Range/ Addl. District Magistrate/ Joint Inspector General of Registration, Orissa for final disposal or determination of valuation in the following manner.</p> <p>(a) Refer the case to the concerned District Sub-Registrar in respect of documents where the consideration or market value set forth is upto Rs.60,000/-.</p> <p>(b) Refer the case to the concerned Sub-Collector in respect of documents where the consideration or market value set forth is more than Rs.60,000/-and upto Rs.1,20,000/-.</p> <p>(c) He will refer the case to the Deputy Inspector General of Registration of the concerned Range in respect of documents where the consideration or market value set forth is more than Rs.1,20,000/and upto Rs.3,00,000/-.</p> <p>(d)Refer the case to the concerned Addl. District Magistrate in respect of documents where the consideration or market value set forth is more than Rs.3,00,000/- and upto Rs.10,00,000/-.</p> <p>(e) Refer the undervaluation cases to the IGR, Orissa, Cuttack in respect of the documents where the consideration or market value set forth in the documents is more than Rs.10,00,000.00</p>
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2.	District SubRegistrar	Issue of notice to the parties under Section 29 of the Indian Stamp Act, 1899 in respect of documents proposed to be booked in his own office under Section 47-A of the said Act. If parties agree to pay the deficit stamp duty promptly without contest, he should direct the parties to deposit immediately. In case of contest, he will refer the case : (a) To the Sub-Collector for final determination of valuation in respect of documents where the consideration or market value set forth is upto Rs.1,20,000/- . (b) To the Deputy Inspector General of Registration for final determination of valuation in respect of documents where the consideration or market value set forth is more than Rs.1,20,000/-) and upto Rs.3,00,000/- . (c) To the Addl. District Magistrate for final determination of valuation in respect of documents where the consideration or market value set forth is more than Rs.3,00,000/- and upto Rs.5,00,000/- . (d) To the Joint Inspector General of Registration, Orissa for final determination of valuation in respect of documents where the consideration or market value set forth is more than Rs.5,00,000/-
3.	Dist. Sub-Registrar	The District Sub-Registrar will finally dispose of the determination of the valuation in respect of cases referred to him by the SubRegistrar
4.	Sub-Collector	The Sub-Collector will finally dispose of the determination of the valuation in respect of cases referred to him by the Sub-Registrar or the District Sub-Registrar as the case may be.
5	Deputy IGR	The Deputy I.G.R. will finally dispose of the determination of the valuation in respect of cases referred to him by the Sub-Registrar or the District Sub-Registrar as the case may be.
6.	Addl. District Magistrate	The Addl. District Magistrate will finally dispose of the determination of valuation in respect of cases referred to him by the Sub-Registrar or the Dist. Sub- Registrar as the case may be.
7	IGR, Orissa, Cuttack	The I.G.R. will finally dispose of the determination of valuation in respect of cases referred to him by the Sub-Registrar or the District Sub-Registrar as the case may be when the valuation set forth in the document is above Rs.10 lakh..

(No. Regn.57/06-21063/RDM dt1.6.2007,No.50/08-32065/R&DM Dt.29.07.2008& No.50/0843983 dt.17.10.2008)

(s) Reference and revision.

5.37 Section-56 to 61 contains provisions relating to reference and revision. If any Collector feels any doubt as to the amount of duty with which an instrument is chargeable under Section31, 40

and 41, he may refer the case to the Chief Controlling Revenue Authority for a decision. Such authority will then consider the case and send a copy of the decision of the Collector in order to enable him to assess and charge the duty (if any) [Section 56(2)]. Similarly, the Chief Controlling Revenue Authority may refer any case received by it under Section-56(2) or otherwise to the High Court specified in Section-57 for a judgement. Every such case is required to be decided by not less than three judges of the High Court to which the case is referred and in case of difference of opinion, the opinion of the majority will prevail (Section-57). Any other Court having felt a doubt as to the quantum of stamp duty of an instrument produced before it for admission in evidence may also refer it to the High Court which after dealing with the case would send a copy of the judgement to the Chief Controlling Revenue Authority and another like copy to the judge making the reference to enable him to dispose of the case in conformity with the judgement (Section-60). An appellate court, either of its own motion or on the application of the Collector, has powers under Section-61 to take into consideration an order of a Lower Court (Civil, Revenue or Criminal) admitting an instrument in evidence as duly stamped or not requiring a stamp etc. and where it declares that the instruments should not have been admitted in evidence without the payment of duty and penalty under Section-35 or without the payment of a higher duty and penalty than those already paid, the Collector may, on receipt of such a declaration, prosecute any person for any offence committed under stamp laws.

(t) Penalties levied under the Stamp Act.

5.38 Any person executing or signing otherwise than as a witness, any instrument chargeable with duty but not duly stamped is punishable with fine which may extend to five hundred rupees. If a share warrant is issued without being duly stamped, the company issuing the same and also its Managing Director or Secretary or any other Principal Officer at the time of issue or the share warrant will be liable to a fine up to five hundred rupees (Section-62). Failure to cancel an adhesive stamp is also punishable with fine extending to one hundred rupees (Section-63). Penalty for omission to set forth fully and truly all the facts and circumstances in an instrument executed in order to defraud Government is punishable with fine extending to five thousand rupees (Section-64). Breach of rule relating to sale of stamps and unauthorised sale of stamps is punishable with imprisonment for a term extending up to six months or with fine up to five hundred rupees or with both (Section-69).

(u) Reduction and remission of stamp duty.

5.39 The power to reduce or remit stamp duty is vested with State Governments under clause 2(a) of Section-9 of the Indian Stamp Act. The reduction and remission may be prospective or retrospective. It may be with respect to any particular class of instrument or any instrument belonging to such class or any instrument executed by or in favour of any particular class of persons or by or in favour of any member of such class. This power is to be exercised by the Government by issuing executive orders, published in Official Gazette. A list of such ‘reductions’ and ‘remissions’ ordered by the Government is given in **Annexure-III** to this Manual.

CHAPTER-VI

Instruments specified in Schedule I-A

6.1 Introduction: Stamp duty is paid on instruments specified in Schedule I-A of the Stamp Act. Although definition of some of these instruments has been given in Chapter-IV of this Manual for general guidance, judicial pronouncements thereon or the opinion of other such legal authorities do not find place therein. An attempt has been made in the following paragraphs to discuss the important instruments with descriptive notes.

6.2 Adoption Deed (Article-3) – Any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt is an adoption deed. The word “recording” includes not merely the recital of what happens contemporaneously but the recapitulation and placing on record of what has happened in the past.

6.3 Agreement or memorandum of an agreement (Article-5) – A document is chargeable with an “agreement stamp” only when it amounts to an agreement of itself or to a memorandum of an agreement already made. In other words, the term ‘agreement’ refers to a complete agreement. A mere proposal or offer until accepted amounts to nothing. If accepted in writing, the offer and acceptance together amount to an agreement. A document which is not intended to operate as a binding contract but is only used as evidence of previous contract does not come under this article. But where a contract has been once made, a memorandum which contains a material part of it is subject to duty.

Agreements to lease (Article-35), agreements to divide property in severally (Article-45) and agreements to settle property (Article-58) do not come under this article as they are otherwise provided for. So also instruments falling under the category of promissory notes, bonds etc.

Promise to pay time-barred debt, agreement of service, agreements to refer matters in dispute to arbitration, contracts of guarantee, contracts of equitable mortgage and agreements to hire, etc. are chargeable with duty under this article.

6.4 Agreement relating to deposit of title deeds, pawn or pledge (Article-6) – Instruments evidencing agreements of memoranda to agreements fall under Article-5, while instruments evidencing agreements relating to deposit of title deeds, pawn or pledge fall under Article-6 and are chargeable under that article. In order to apply this article, the document should merely contain the bargain of the parties with regard to the deposit of title deeds and conditions subsidiary or ancillary to the deposit of title deeds. But if a document contains all the provisions which are normally found in a mortgage deed, then the mere fact that the document also contains the bargain with regard to deposit to title deeds will not make it an agreement for the deposit of title deeds.

Where a document evidencing deposit of title deeds contains and condition enabling the lender to sale the property on default in payment on the agreed date, the power of sale not only creates an interest in the title deeds but also in the properties themselves. The document is therefore chargeable as a mortgage deed. The criterion of a pawn or pledge is that there must be delivery of property either actual or constructive; mere agreement to give possession cannot operate as a pledge.

The distinction between a pledge and a mortgage is that while under a pledge, delivery of possession is essential, it is not so under a mortgage.

6.5 Appointment in execution of a power (Article-7):- An appointment in execution of a power means the disposal of property or an interest therein to a particular person by virtue of a power vested in the executant to do so. As for example, if 'A' executes a will appointing 'B' as the executor and vesting in 'B' the power to nominate someone as the owner of property and 'B' executes a document nominating 'C' as the owner of the property, the document is an "appointment in execution of power".

Under this article, appointment of trustees is chargeable only when it is in execution of a power. This power is generally conferred by the trust deed or the will of the founder of a trust to secure appointment of new trustees.

6.6 Conveyance (Article-23) :- As defined in Section-2(10) of the Stamp Act 'Conveyance' includes a conveyance on sale and every instrument by which property movable or immovable is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I-A. As the following instruments have been specifically provided for in the Schedule, they do not come under 'Conveyance'.

1. Composition deed (Article-22)
2. Exchange of Property (Article-31)
3. Gift (Article-33)
4. Lease (Article-35)
5. Mortgage (Article-40)
6. Re-conveyance (Article-54)
7. Release (Article-55)
8. Settlement (Article-58)
9. Transfer (Article-62)
10. Transfer of lease (Article-63)
11. Declaration of Trust (Article-64)

The subject matter of conveyance is property. Property is that which belongs to a person exclusive of other and can be the subject to bargain and sale to another. Property is of two kinds – movable and immovable. According to Section-2(9) of the Indian Registration Act, "movable property" is defined to include standing timber, growing crops and grass, fruit upon and juice in trees and property of every other description except immovable property and under Section-2(6) *ibid*, "immovable property" is defined to include land, buildings, hereditary allowances, rights to ways, lights, ferries fisheries or any other benefit to arise out of land and things attached to earth, or permanently fastened to anything which is attached to the earth but not standing timber, growing crops nor grass. The word *inter vivos* means transfer from one living person to another.

Tangible movable property may be sold orally and delivered over to the purchaser on receipt of price without an actual conveyance, but if a conveyance in writing comes into existence, it is chargeable as such. Intangible properties, such as debts or choses in action which are movable

properties under the General clauses Act, are transferred by written instruments and are thus subject to conveyance duty.

Transfer of goods will of a business, transfer of trade mark earning reputation and good will, a transfer of decree and assignment of benefit of a contract are instances of conveyance.

Stamp duty is paid on the consideration stated in the deed or the market value of the property. If it is under stated, the parties are liable to prosecution under Section-64 read with Section-27 of the Stamp Act. Under Section-47-A, the Registering Officers are also empowered to refer to Collectors, instruments of conveyance wherein the value of consideration is not rightly set forth. According to the language of the Article, duty is to be assessed upon the amount of consideration as disclosed upon an examination of the terms of the instrument as a whole and not merely by a reference to the statement made by parties as to consideration, where property is transferred in discharge of a debt due to transferee, the entire amount of the debt would be the amount on which stamp duty is to be paid, though the consideration is given as a smaller amount, the balance of the debt being stated as waived.

6.7 Exchange of property (Article-31):- The Article applies to exchange of property both movable and immovable. “Exchange of property” is not defined in the stamp Act. Section-118 of the Transfer of Property Act however defines it as follows:-

When two persons mutually transfer the ownership of one thing for the ownership of another, neither thing nor both things being money only, the transaction is called an “exchange”. An instrument of exchange may be executed by only one of the parties,

Where one property is given in exchange for another property and nothing more is said about consideration proceeding from one to the other of two parties, the transaction is regarded as an exchange. The same view will hold good where one article is transferred in consideration of another article plus money, there being no indication of the elements of mutual sale. **6.8 Gift, (Article-33):-** Gift is not defined in the Stamp Act. As per Section-122 of the Transfer of Property Act, 1882, ‘gift’ is the transfer of certain existing movable or immovable property made voluntarily and without consideration, by one person called the donor, to another called the donee and accepted by or on behalf of the donee.

6.9 Lease (Article-35):- The word lease has been defined as follows under Section-2(16) of the Indian Stamp Act.

“Lease” means a lease of immovable property, and includes also (a) a patta; (b) a Kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for immovable property; (c) any instrument by which tolls of any description are let; and (d) any writing on any application for a lease intended to signify that the application is granted.

The definition is not self-sufficient as it says that lease is a lease of immovable property and includes something also which would not strictly be styled a lease. In order to decide whether a document is lease or not, the definition of ‘lease’ in the Transfer of Property Act should be taken. Under Section-105 of the Transfer of Property Act, a lease of immovable property is defined as a

transfer of right to enjoy such property, made for a certain time expressed or implied, or in perpetuity, in consideration of a price paid or promised or of money, a share of crops, service or any other thing of value to be rendered periodically or on specific occasions to the transferor by the transferee, who accepts the transfer on such terms". Both under the Stamp Act and the transfer of property Act, the term 'lease' refers to leases of immovable property which under Section-3 of the latter act, does not include standing timber, growing crops or grass. As the Stamp Act is silent about it, the definition in the General Clauses Act may be resorted to. This includes "land, benefits to arise out of land" and things attached to the earth, or permanently fastened to anything attached to the earth and thus covers growing crops and grass.

A 'Patta' is an instrument given by the collector of a district, a Zamindar, Inamdar or other receiver or the revenue to the raiyat or cultivator, specifying the condition or conditions upon which the lands are to be held and the value or proportion of the produce to be paid therefore.

A 'Kabuliyat' is executed by the lessee accepting the terms of the lease. Kabuliyats are not leases under Section-105 of the Transfer of Property Act, but they are expressly included in the definition in the Stamp Act. Hence, Kabuliyat to pay rent for land is a lease as defined in the Act and is chargeable as a lease when a 'patta' is not executed; when a patta is executed, kabuliyat is its counterpart and is chargeable as such.

'Rent' is money, a share of crop, service or any other thing of value to be rendered periodically or on specified occasions to the lesser by the lessee as consideration for the lease, while "premium" is price paid or promised by the lessee to the lesser in consideration of the lease.

The distinction between a premium and a rent is that premium is once paid in consideration of the conveyance implied in the lease and is quantified in lump, whether it is paid outright or by instalments over a period or promised to be paid at a certain time. But a rent, while it is also in consideration of lease, is in lieu of the enjoyment which the lessee has and particularly as consideration therefore. A further feature of rent is that it is payable as and when it accrues unlike a premium the liability for which arises at the time of contract is entered into. (Page 495 of Indian Stamp Act compiled by Shri Krishna Murty).

The word 'fine' refers to money paid at the entrance of the tenant on the land or for the renewal of the lease. It is thus the same as premium (Page 495 of Indian Stamp Act compiled by Shri Krishna Murty)

In order that a document may fall under Article 35(a), it is necessary that the annual rent must be reserved. 'Rent reserved' means rent in respect of which there is a liability and in respect of which there is a covenant on the part of the lessee to pay the amount mentioned and stated in the document. Whereas there is no such covenant to pay rent because the amount had already been paid and there is in lease merely on appropriation of the amount already paid. To rent which is stated as being for certain fixed amounts spread over the period of lease, it is held that there is no reservation of rent under the lease and therefore the document falls under Article-35(b) as a lease granted for money advanced.

An agreement modifying rent or any other stipulation of an existing lease is not a lease. But an agreement extending the period of an existing lease is regarded as lease for the period by which the original period is extended.

For determining whether an instrument is a lease or licence, it is necessary to consider the relevant definitions in the Transfer of Property Act (IV of 1882) and the Easements Act (V of 1882). Section-52 of the latter Act.

6.10 Mortgage deed (Article-40):- Under Section-2(17) of the Stamp Act, “mortgage-deed” is defined to include every instrument whereby, for the purpose of securing money advanced or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates to, or in favour of another, a right over or in respect of a specified property. This definition is wider than that under Section-58 of the Transfer of Property Act, 1882 in the sense that while the former refers to mortgages of both movable and immovable property, the latter refers only to mortgages of immovable property. Thus the ingredients of a mortgage deed for purposes of the Stamp Act are:-

- (1) Securing money advanced or to be advanced;
- (2) The consideration is a loan, or an existing or future debt or the performance of an engagement;
- (3) A transfer of creation of a right in favour of the mortgages; and
- (4) The right transferred or created must be in respect of a specified property movable or immovable.

Agreements relating to deposit of title deeds (Article-6) Bond (Article-15), mortgage of a crop (Article-41), Respondentia Bond (Article-56) and Security Bond (Article-57) of Schedule 1A are dealt separately.

6.11 Partition (Article-45).

Under Section-2(15) of the Stamp Act, “Instrument of Partition” means any instrument whereby co-owners of any property divide or agree to divide such property in severality, and include also a final order for effecting a partition passed by any revenue authority or any Civil Court and an award by an arbitrator directing a partition.

A deed of partition pre-supposes that more than one person has a joint share in the property and that joint share is divided between the parties. Where the Karta who is the father divides the joint family property, the document bringing about the division is an instrument of partition. But if the property belongs to the father along it would be an instrument of settlement.

Stamp duty on instruments of partition is leviable on the market value of separated share or shares and not on the whole amount or value of the property divided. For this purposes, it is to be borne in mind that it is the smaller shares that are separated from the larger and not the larger that is separated from the smaller. For instance if one share holder having two-thirds of a property obtains separation from the remainder who hold jointly one-third, duty is leviable on one-third of the property. In a case of partition by four equal shareholders each having one-fourth share, duty is leviable on three-fourth of the value of the whole property.

6.12 Partnership (Article-46):- The word ‘partnership’ or dissolution has not been defined in the Stamp Act. However, partnership is the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all. Firms are not partners, the essential requirements of partnership under Section-239 of the Contract Act being that the parties should be “persons” i.e. individuals. Thus, if three firms agree to combine their property, labour or skill in some business, they are not considered to be partners.

6.13 Power of Attorney (Article-48).

A power of attorney is a delegation of authority in writing by which one person is empowered to do an act in the name of another.

The mere direction by a principal to an agent already appointed would not come within the definition of ‘Power of Attorney’.

The person authorised to do any lawful act instead of another is called the attorney. A power of attorney enables the attorney to use the name of the principal and bind him on the instruments executed by him as attorney. In the case of an agency the agent himself executes the instruments though the transaction is binding on his principal.

A power of attorney may be general or special. Special power of attorney is that which is executed in regard to a single transaction while a general power is that which authorises the attorney to act generally or in more than one transaction.

A power of attorney can be executed in favour of one person or in favour of more than one person. This may also be executed by one person or a number of persons jointly.

6.14 Release (Article-55) :- A formal renunciation of a claim which the party relinquishing is entitled to put forward is a release chargeable under this article, whether claim is legally correct or not.

A release can only feed title and cannot transfer title and as such, a release should necessarily be in favour of someone who has already some title to the estate and the effect of the release is only to enlarge that right.

In the case of co-owners, each co-owner is in theory entitled to enjoy the entire property in part or in whole. It is not therefore necessary for one of the co-owners to convey his interest to the other co-owner. It is sufficient if he releases his interest.

6.15 Settlement (Article-58) :- ‘Settlement’ as defined in Section-2(24) of the Indian Stamp Act means any non-testamentary disposition, in writing of movable or immovable property made:-

- (a) in consideration of marriage
- (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide or for the purpose of providing for some person dependant on him, or
- (c) for any religious or charitable purpose, and includes an agreement in writing to make such a disposition and where any such disposition has not been made in writing, an

instrument recording, whether by way or declaration of trust or otherwise, the terms of any such disposition.

Thus an instrument, to be classified as settlement, must have a disposition of property, i.e. transfer of property. If the disposition of the property is made for any purpose other than those mentioned above, the instrument will not come within the definition of the word “settlement” under the Stamp Act.

Testamentary disposition such as “will” are excluded from the definition of “settlement”. The word “will” means the legal declaration of the intention of a testator with respect to his property which he desires to be carried in to effect after his death. Thus, the distinguishing factor between a “will” and a “settlement” is whether the disposition is intended to have immediate operation or after the death of the executant. If the disposition is intended to have immediate operation, the document is a settlement while if it takes effect after death it is a “will”. Another test in determining whether an instrument is testamentary or not is to see whether it is revocable. If it is not revocable, it is not a “will”.

6.16 Trust (Article-64):- Declaration of trust is not defined in the Stamp Act. As per Section 3 of the Indian Trust Act, 1882, however a ‘trust’ is an obligation annexed to the ownership of property and arising out of a confidence reposed in an accepted by the owner, or declared and accepted by him for the benefit of another or of another and the owner. An instrument though reading like a declaration of trust may, in essence, be a gift deed or a mortgage.

The article applies only where the executant of the instrument makes himself a trustee and not where he conveys property to others as trustees.

CHAPTER-VII

Documents specified in entry 91 of List-I of the Seventh Schedule of the Constitution

7.1 Introduction: Under Article-246 of the Constitution, Parliament has exclusive power to make laws with respect to any of the matters enumerated in List-I (Union List) of the Seventh Schedule. Entry-91 of this List speaks of rates of stamp duty in respect of documents such as bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfers of shares, debentures, proxies and receipts. These are exclusively within the legislative powers of the Union Legislature. Various provisions as discussed in the commentaries of the Indian Stamp Act, are given below for general guidance –

Rates of stamp duty as prescribed in different Articles of Stamp Act in respect of these documents are given in **Annexure-IV**.

7.2 Bill of Exchange: - ‘Bill of exchange’ as per Section-2(2) of the Stamp Act, means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a hundi and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money.

According to Section-5 of the Negotiable Instruments Act, a bill of exchange is “an instrument in writing containing an unconditional order, signed by the maker, directing a certain person or to the bearer of the instrument”. The deciding test for this purpose is that whether the person to whom the instrument is addressed holds the money of the drawer under an obligation of applying it as directed by the order of the drawer. If a document does not satisfy this act, it is not a bill of exchange.

7.3 Bill of exchange payable on demand: - “Bill of exchange payable on demand” is defined in Section-2(3). It means a bill of exchange in which no time is specified. An order on a firm to pay a specified sum of money to a certain person or bearer is a bill of exchange payable on demand.

A demanded draft by one branch of a bank on another branch of the same bank in the form of a bill of exchange payable on demand to a third party is a bill of exchange and hence not liable to stamp duty.

7.4 Bill of lading: - ‘Bill of lading’ is defined in Section-2(4) of the Stamp Act. It is receipt by the master of a ship for goods bailed to him for delivery to a certain person or his assigns. It is the written evidence of a contract for the carriage and delivery of goods by sea for a certain freight. A bill of lading usually states the quantity, conditions and marks of the merchandise and the names of the shipper, consignee and the master and the place of departure and destination.

A mate’s receipt is that which is given by the master of the ship or by a person in charge to the person delivering the goods.

7.5 Cheques :- Under Section-2 (7) ‘Cheque’ means a bill of exchange drawn on a specified bankers and not expressed to be payable otherwise than on demand. This definition is the same as in the Negotiable Instruments Act. No stamp duty is leviable on cheques.

7.6 Debenture (Article-27):- ‘Debenture’ is not defined in the Act, nor anywhere else by the Legislature. ‘Debenture’ is a document or certificate signed by the officer of a Corporation or company acknowledging indebtedness for money lent and guaranteeing repayment with interest, a security for a loan of money issued by a public company, usually creating a charge on the whole or a part of company’s stock and property though not necessarily in the form of mortgage. Debentures are also granted by clubs and other Institutions.

Duty is not chargeable on the amount of interest coupons, if any, attached to debentures. But if the debenture is expressed to be redeemable for a specified amount including interest and premium, duty is calculated on that amount.

7.7 Letter of Credit (Article-37):- An instrument by which one person authorises another to give credit to the person in whose favour it is drawn in a letter of credit. A letter of credit is also otherwise defined as an open letter of request, whereby one person (usually a banker) requests some other persons to advance moneys or give credit to a third person, named therein, for a certain amount and promises that he will repay such sum to the person advancing them or accept bills drawn upon himself for the like amount. A letter of credit is not negotiable.

7.8 Policy of Insurance (Article-47):- Policy of Insurance includes -

- (a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;
- (b) a life policy and any policy insuring any person against accident or sickness, any other personal insurance [Section-2(19)].

A policy of insurance is the formal document embodying a contract of insurance. ‘Policy of Group Insurance’ and the ‘Policy of sea insurance or sea policy’ have been defined in Section2(19-A) and 2(20) respectively.

7.9 Promissory Notes (Article-49) :- Under the Stamp Act, promissory note means a promissory note as defined by the Negotiable Instruments Act, 1881. It also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available or upon any condition or contingency which may or may not be performed or happen. This definition is wider than that given in the Negotiable Instruments Act. Under Section-4 of the latter Act, a promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking signed by the maker, to pay a certain sum of money only to, or to the order of, a certain person or to the bearer of the instrument.

The requisites of a promissory note are:-

- (1) The document must contain an unconditional undertaking to pay (Stamp Act, includes conditional promises also);
- (2) The undertaking must be to pay money only;
- (3) The money to be paid must be certain;
- (4) It must be payable to or to the order of a certain person or to bearer;
- (5) The document must be signed by the maker.

If the above requisites are not satisfied an instrument would not be a promissory note even if it is described as such.

The following is an example of promissory note.

“I do acknowledge myself to be indebted to ‘B’ in Rs.1,000/- to be paid on demand for value received.”

7.10 Proxy (Article-52):- A proxy is a power of attorney of a special character and is set in this article for the purpose of authorising a person to cast vote at any one election or at any one meeting on behalf of another. A proxy is also a “lawfully constituted agent” or an “agent properly appointed”.

7.11 Receipts (Article-53):- “Receipt” includes any note, memorandum or writing –

- (d) whereby any money or any bill of exchange, cheque or promissory note is acknowledged, to have been received, or
- (e) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or

- (f) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
- (g) which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person [Section 2(23) *ibid*].

To constitute a receipt, it is not sufficient that there should be a statement as to receipt of money. There must be an acknowledgement either expressed or signified or imported. The definition is applicable only to instruments executed by the payee in favour of the payer and not to acknowledgements or payment, made to a third party.

The definition relates only to movable property. An acknowledgement in writing of the receipt of immovable property will not be a receipt. It must appear on the face of the instrument that the receipt of movable property is in satisfaction of a debt.

No particular form of words is necessary to constitute a receipt. The word “settled” or “paid” or any other word purporting to give a discharge together with the signature of the creditor, on his mere signature on a document specifying the amount due without any other words indicating payment is sufficient.

Under Section-30, a person is required to give a stamped receipt for receiving any money exceeding twenty rupees in amount or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees or receiving in satisfaction or part satisfaction of a debt any movable property exceeding twenty rupees in value on demand by the person paying or delivering such money, bill, cheque, note or property. A refusal or neglect to give a receipt on demand is punishable under Section-65, with fine which may extend to one hundred rupees.

A refusal by the payee of a money order to give receipt does not constitute an offence under Section-65.

A person by giving an unstamped receipt and refusing to give a stamped one even after demand commits two offences under Section-62 and 65 in respect of the same transaction.

7.12 Transfer of shares (Article-62):- Transfer of shares is one of the several instruments of transfer referred to in Article-62. But for this article the transfers would be chargeable as conveyance under Article-23. For assessing duty, consideration is not a material element under this Article.

The words ‘value of the shares’ in the Article cannot be read as ‘face value of shares’. The ‘value’ means the price that the shares would fetch at the time of transfer. The consideration actually paid or agreed to be paid can safely be regarded as such value. Where several shares are transferred by one instrument, duty may be calculated on the aggregate value of all the shares.

CHAPTER-VIII

Registration fees

8.1 Historical background – The first Act which provided for registration of deeds and documents in India was the Act-16 of 1864. Before that enactment there were local rules and regulations in different parts of India viz: Bengal Regulation-26 of 1793, Madras Regulation 17 of 1802, Bombay Regulation 4 of 1802 etc. Act-16 of 1864 was later on followed by Act-20 of 1866, 8 of 1871, 3 of 1877, 12 of 1879, 19 of 1883, 7 of 1888, 13 of 1889, 12 of 1891, 17 of 1899 and finally by Act-16 of 1908 which is now in force. The object of the present Act, (Act-16 of 1908) was to collect the provisions relating to registration which were scattered about in several enactments and to incorporate them in one Act.

8.2 Constitutional provisions – Article-246(2) of the Constitution read with items 6 and 47 of List-III of the Seventh Schedule confers upon the State Legislatures/ Parliament to make laws with respect to registration of deeds and documents and levy and collection of fees therefore. Accordingly, the Indian Registration Act, 1908 as amended by the Government of Odisha in its application to the State of Odisha and the Table of Fees also prescribed by the Government of Odisha in exercise of the powers conferred by Sectin-78 of the Act broadly outline the procedure for registration of documents and the assessment and collection of fees under the Act.

8.3 Objects of registration – The main objects of registration are:-

- (i) to provide a conclusive proof of the genuineness of the documents,
- (ii) to afford publicity of transactions,
- (iii) to prevent frauds,
- (iv) to afford facility for ascertaining whether a particular property has been dealt with, and
- (v) to afford security of title deeds and facility for providing titles in case the original deeds are lost or destroyed.

8.4 Effects of non-registration – Any document required to be registered under Section-17 of the Registration Act or under the provision of the Transfer of Property Act, 1882 shall, not, unless it has been so registered, affect any immovable property comprised therein or confer any power to adopt, or be received as evidence of any transaction affecting such property or conferring such power (Section-49 of the Registration Act, 1908).

8.5 Classification of properties and transfer of properties -

(i) Classification of properties – The term ‘property’ has not been defined in the Transfer of Property Act, 1882 or in the Registration Act, 1908 or in the General Clauses Act. Sections 2(6) and 2(9), however, distinguish property into movable and immovable without giving a comprehensive definition of the same.

Immovable property:- As per Section-2(6) of the Registration Act, the word ‘immovable property’ includes land, buildings, hereditary allowances, rights to ways, lights ferries, fisheries or any other benefits to arise out of land and things attached to earth or permanently fastened to

anything which is attached to earth, but not standing timber, growing crops nor grass. The inconclusive verb “includes” that the definition is not intended to be exhaustive.

Movable property:- Section-2(9) of the Registration Act defines ‘movable property’ as to include standing timber, growing crops and grass, fruit upon and juice trees and property of every other description except immovable property. A few illustrations of the kind are given in subparagraph (viii) of this paragraph.

(ii) Transfer of property:- Section-5 of the Transfer of Property Act defines “Transfer of Property” as to mean an act by which a living person conveys property, in present or in future, to one or more other living persons or to himself and to one or more other living persons.

A living person in the above definition includes a company or association or body of individuals, whether incorporated or not.

(iii) Standing timber, growing crops and grass: - Standing timber, growing crops and grass are not immovable property. They are expressly included in the definition of “movable property”. By the term “timber” is meant properly such trees only as are fit to be used in building and repairing houses. A tree which is primarily a fruit tree e.g. a mango tree, may be classed as a timber tree if according to the custom of the locality its wood is used in building and repairing houses. Though standing timber, growing crops and grass are movable property, they are so only if the agreement provides for their immediate severance and removal from the soil and delivery as chattels to the transferee, but if no immediate severance and removal is intended e.g. where a transfer is made or a right to cut and remove standing timber and grass growing on the transferor’s land for a period of four years, the transfer is one of an interest in immovable property, the reason given being that in such a case it is contemplated that the transferee should derive a benefit from the further growth of the thing sold and from the nutriment to be afforded by the land. A lease of trees for the extraction of lac is a lease of immovable property for the trees are not to be cut down or removed. The test for judging whether a tree is movable or immovable property is not the nature of the tree, but the way in which it is intended to be dealt with. The reason for the exclusion, both in the Transfer of Property Act and in the Registration Act of standing timber, growing crops and grass is that they are only useful as timber, corn and fodder after they are served from the land (Page 8 of Registration Act by Mulla).

(iv) Benefits to raise out of land – A ‘benefit to raise out of land’ is immovable property. The following items have been held to benefits arising out of land:-

- (a) The right to recover assessments from tenants.
- (b) The right to recover market dues upon a piece of land.
- (c) A licence to quarry a mine coupled with a grant of minerals.
- (d) A transfer of future rents payable in respect of land is a transfer of benefits to arise out of land but not a transfer of rent which has already accrued.
- (e) Where a licence allows a licensee to prospect manganese ore on the licensor’s property and to win ore at certain rates per ten acres, the licence involves a transfer of benefits to arise out of land and things attached to the earth.

- (f) A partnership set up for the purpose of extraction of mica from mines and for purchasing and selling mica extracted from mines falls within the meaning of the phrase ‘benefits to arise out of land’. Such a partnership is a partnership relating to immovable property.
- (g) A right to enter upon land and to carry away fish from a lake is a right to “profits a pendre” and is amounts to immovable property as benefits arising from land.
(Page 17/Transfer of Property Act by Mulla,)(Page 6/ Registration Act by Mulla)

(v) Things attached to the earth – The words “things attached to the earth” are not defined in the Registration Act. Section-3 of the Transfer of Property Act, however, defines these words to mean -

- (a) rooted in the earth, as in the case of trees and shrubs.
- (b) Imbedded in the earth, as the case of walls of buildings, or
- (c) Attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached. **(vi) Rooted in the earth** –

(a) Trees and shrubs are immovable property according to the definition of immovable property in the General Clauses Act, but this definition is subject to the exception made in the Transfer of Property Act and the Registration Act, as to standing timber, growing crops and grass.

(b) Where trees and shrubs are sold apart from the land, to be cut and removed as wood they are movable properties.

[Page-25)/Transfer of Property Act by Mulla.

(c) If the transfer includes the right to fell the trees for a term of years so that the transferee derives a benefit from further growth, the transfer is treated as one of the immovable property.

(Page-25)/Transfer of Property Act by Mulla.

(d) the fact that a permit to fell trees extends over a period of several years does not necessarily imply that the transferee is to enjoy the benefit of further growths and permit to fell and remove the trees for four years has been held to be a grant of movable property.

(Page-25)/Transfer of Property Act by Mulla

(e) A right to collect lac from trees has been held to be an immovable property.

(Page-25)/Transfer of Property Act by Mulla

(vii) Imbedded in the earth – In the case of things imbedded in the earth or attached to the earth, the amount or degree and nature of annexation on his thing to the land as well as the object of annexation is to be considered to judge whether a property is immovable or not. In English Law, the general maxim of law is that what is annexed to the land becomes part of the land, but it is very difficult, if not impossible, to say with precision what constitutes an annexation sufficient

for this purpose. It is a question which must depend upon the circumstances of each case viz. degree of annexation and object of annexation. When the article in question is no further attached to the land than by its own weight, it is generally to be considered a mere chattel (Movable). But even in such cases if the intention is apparent to make the articles part of land, they do form part of the land. Thus a block of stone placed on the top of another without any mortar or cement for the purpose of forming a dry stone wall would become part of land though the same stone if deposited in a builder's yard and for convenience sake stacked on the top of each other in the form of wall would remain chattels. On the other hand, an article may be very firmly fixed to the ground, and yet the circumstances may be such as to show it was never intended to be part of the land, and then it does not become part of the land. The same principles are applicable in Indian law also.

(viii) Properties held as not immovable – The following are held to be not immovable properties.

- (i) A decree for sale of immovable property on a mortgage;
- (ii) Right of purchaser to have the lands registered in his name;
- (iii) G.P. Notes
- (iv) A right of worship (whether a right of exclusive worship, or a pala or turn of worship);
- (v) A “Yajman Vritti” which primarily denotes an obligation imposed upon the purohit or family priest to perform certain religious rights;
- (vi) Royalty;
- (vii) A machinery which is not permanently attached to the earth and which can be removed from one place to another.
- (viii) A right to recover maintenance allowance (even though it is charged on immovable property) is not in itself immovable property.

(Page-22-23/B.B. Mitra on the Transfer of Property Act by S.C.M.)

(ix) Permanently fastened to anything which is attached to the earth – To constitute the machinery in a factory immovable property; it must be attached to the earth or permanently fastened to anything which is attached to the earth.

(Page-8/ Registration Act by Mulla)

8.6 Registrable documents – Section-17 and 18 of Registration Act, embody provisions regarding registration of documents Section-17 specifies the documents which are to be registered compulsorily while Section-18 enumerates the documents, registration of which is optional.

8.7 Document of which registration is compulsory (Section-17):-

The following documents require compulsory registration, in which the Registration Act is in force.

- (a) Instruments of gift of immovable property.

- (b) Other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish whether in present or in future, any right, title or interest, whether vested or contingent, or the value of one hundred rupees and upwards, to or in immovable property.
- (c) Non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of creation, declaration, assignment, limitation or extinction of any such right, title or interest.
- (d) Lease of immovable property from year to year or for any term exceeding one year, or reserving yearly rent.
- (e) Non testamentary instruments transferring or assigning any decree or order of a Court or any award when such decree or order award purports or operates to create, assign declare limit or extinguish, whether in present or future any right, title or interest whether vested or contingent, or the value of one hundred rupees and upwards, to or in immovable property.

Provided that the State Government may, by order published in the official Gazette, exempt from the operation of this subsection any lease executed in any district, or part of district, the terms granted by which do not exceed five years and annual rents reserved by which do not exceed fifty rupees.

- (f) Agreement to sale immovable property possession whereof has been or is handed over to the purported purchaser.
- (g) Power of Attorney relating to transfer of immovable property possession whereof has been or is handed over to the purported attorney holder.
- (h) Authorities to adopt a son not conferred by a will are also to be registered.

8.8 Exemption from compulsory registration:- Under the provisions of Section-17(1)(b) and (c) non-testamentary documents mentioned therein require registration compulsorily. But subsection (2) of Section-17 provides certain exceptions. These are:-

- (i) any composition deed; or
- (ii) any instrument relating to shares in joint a Stock Company and withstanding that the assets of such company consists in whole or in part of immovable property; or
- (iii) any debenture issued by any Company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest, to or in immovable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the company has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures; or
- (iv) any endorsements upon or transfer of any debenture issued by any such company; or
- (v) any document not itself creating, declaring, assigning, limiting or extinguishing any right, title or interest of the value of one hundred rupees and upwards to or in

immovable property, but merely creating a right to obtain another document which will, when executed, create, declare, assign, limit or extinguish any such right, title or interest; or

- (vi) any decree or order of a court (except a decree or order expressed to be made on a compromise and comprising immovable property other than that which is the subject matter of the suit or proceeding); or
- (vii) any grant of immovable property by the Government; or
- (viii) any instrument of partition made by a Revenue Officer; or
- (ix) any order granting a loan or instrument of collateral security granted under the Land Improvement Act, 1871, or the Land Improvement Loans Act, 1883; or
- (x) any order granting a loan under the Agriculturists Loans Act, 1884 or instrument for securing the repayment of a loan made under that Act; or
- (xi) any order granted under the Charitable Endowment Act, 1890 (Act-VI of 1890) vesting any property in the treasurer of Charitable endowments or divesting any such treasurer of any property;
- (xii) any endorsement on a mortgage deed acknowledging the payment of the whole or any part of the mortgage money and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage.
- (xiii) Any certificate of sale granted to the purchaser of any property sold by public auction by a civil or Revenue Officer.

A document purporting or operating to affect a contract for the sale of immovable property shall not be deemed to require or even to have required registration by reason only of the fact that such document contains a recital of payment of any earnest money or of the whole or any part of the purchase money.

[Explanation to Section 17(2)]

An agreement for sale in the usual form acknowledging the receipt of earnest money and providing for the execution of a regular sale deemed on payment of the balance of the purchase money is exempted from registration. [Sub Section 17(2)(V)].

Similarly agreement of mortgage, agreement to execute a release, agreement to recovery, agreement to partition, agreement rendering a past transaction and providing for the making of a formal document are exempted from compulsory registration. But agreement to make a gift or an agreement to lease does not come within the scope of this sub-section as they come within the scope of clauses (a) and (d) of Section-17(1).

8.9 Documents of which registration is optional:-

Section-18 of the Registration Act enumerates the instruments that are optimally registrable. These are:-

- (i) All documents which do not affect any right, title or interest over immovable properties;
- (ii) All documents which affect any right, title or interest of a valueless than one hundred rupees over immovable properties;

- (iii) All leases of immovable property for any term not exceeding one year, and leases exempted under Section-17.
- (iv) Wills;
- (v) All other documents not required to be registered by Section-17 of the Act. (vi) Instruments concerning movable properties.

8.10 Place for registering documents and authority to register:-

- (a) Documents relating to immovable property shall be registered in the Office of the Sub-Registrar within whose jurisdiction the whole or any part of such immovable property is situated. Copies of decrees or orders relating to immovable properties shall be registered only in the Office of the Sub-Registrar in whose sub-district the original decree or order was made. Other types of copies of decrees or orders may be registered in the Office of any Sub-Registrar at which all the persons claiming under the decrees or order desire then to be registered.
Other documents may be presented for registration either in the office of the SubRegistrar in whose sub-district the document was executed or in the office of any other Sub-Registrar under the State Government at which the parties to the document desire to have it registered.
(Section-28 and 29 of the Act)
- (b) Section-30 of the Act empowers the Registrar of any district to register any document, in his discretion, which might be registered by any Sub-Registrar subordinate to him. The registrar has powers, under this section, to register a document, registration of which is refused by a Sub-Registrar.
- (c) In ordinary cases documents can be accepted for registration or 'wills' can be deposited only at the office of the registering authority. But in certain cases mentioned in the proviso to Section-31, 33(1) and 38, the registering officer may attend at a private residence for accepting or recording the admission of execution of a document or for accepting the deposit of a sealed cover containing a will or for attesting a power-of-attorney or accepting an application for cancellation of a power-of-attorney (Section-31).

8.11 Procedure where immovable property covered by the document is situated in several sub-districts, districts (Section-64, 65, 66) -

Where a document relates to immovable property situated in several registration subdistricts, a memorandum of the document registered is prepared by the Registering Officer in the prescribed form showing the value of the property, stamp duty and registration fees collected, etc. and sent to every other sub-Registrar in whose Sub-district any part of the property is situated. Where the document relates to immovable property situated in several districts, the memorandum is sent to the Registrars of the respective districts. The memoranda thus received by the SubRegistrars/ Registrars will be filed in their Book-I. The Registrars who received the memorandum will forward a copy of the memorandum to the concerned Sub-Registrars in whose jurisdiction the property is situated, who will then file it in his Book-I.

Where the registering authority is the Registrar of a district under Section-30(1), the Registrars will forward memorandum of the document to the respective Registrar/ Sub-Registrar. Such memorandum will also be treated in the same manner as stated above.

8.12 Time for presenting documents for registration (Section-23, 26, 27) -

- (a) All documents other than Wills shall be presented for registration within 4 months from the date of their execution. Wills may be presented for Registration or deposited at any time.

In computing the period 4 months, the day on which the document is executed should be excluded. [Section-9(1) of the General Clauses Act, 1897].

- (b) When a document executed outside India, by all or any of the parties, is not presented in India within 4 months from the date of its execution, the registering officer may accept the document for registration on payment of proper registration fee if he is satisfied that the instrument was so executed and that it has been presented for registration within 4 months after its arrival in India.

8.13 Registration of documents presented after expiry of four months from their execution:

Section-25 of the Registration Act, gives discretionary powers to the Registrar to direct to refuse or to direct to accept a document for registration where it is presented after 4 months from the date of its execution. It, however, provides that if, owing to urgent necessity or unavoidable accident, a document executed in India is presented for registration after 4 months, the Registrar, in case where the delay in presentation does not exceed four months may direct that such document shall be accepted for registration on payment of a fine not exceeding ten times the amount of proper registration fees. For such direction, an application may be lodged with a SubRegistrar who shall forthwith forward it to the Registrar to whom he is subordinate.

Section-34 of the Act provides that no document shall be registered unless the persons executing the document appear before the registering officer within the time allowed for presentation of the document. The time allowed under Section-23 for presenting a document is four months from the date of its execution and this may be enlarged under Section-25 so as not to exceed eight months from the date of execution. The proviso to Section-34 provides that where the executants or their representatives etc. fail to appear in time and where the delay in appearing does not exceed four months, the Registrar may direct that on payment of a fine not exceeding ten times the amount of proper registration fees, in addition to the fine, if any, payable under Section-25, the document may be registered.

8.14 Fine for delay in presentation and appearance:-

The levy of fines for delay in presentation and appearance under Section-25 and 34 of the Registration Act, is regulated according to the rates laid down in Part-V of Article-‘A’ of the Table of Fees (effective from 30.1.2001) prescribed by the Government of Odisha. These rates are given below:-

- (a) Where the delay does not exceed one month. A fine twice the amount of the proper registration fee.
- (b) Where the delay exceeds one month but does not exceed two months. A fine of four times the amount of the proper registration fee.
- (c) Where the delay exceeds two months but does not exceed three months. A fine of six times the amount of the proper registration fee.
- (d) Where the delay exceeds three months but does not exceed four months. A fine of ten times the amount of the proper registration fee.

The said fines shall be exclusive of the registration fees which shall be levied in addition to the fine and shall be separately accounted for.

The term 'registration fee' as used in this Article (the fee leviable under this Article excepting Parts-IV and V) does not include the fees payable for registration under Section-30 or for filing a translation under Section-19 or fees for copies and memorandum or for attendance at a private residence.

Application for remission of such fines under Section-70 may be filed with the Registering Officer but no such application shall be accepted until the fine has been paid and when any such application has been accepted, it shall be forwarded to the Inspector General of Registration with any remarks which the Registering Officer may wish to make.

8.15 Powers of the Inspector General of Registration to remit fines:-

Under Section-70 of the Registration Act, the Inspector General is competent to remit wholly or in part the difference between any fine levied under Section-25 or Section-34, and the amount of the proper registration fee.

8.16 Examination of documents by the Registering Authority and procedure of registration:-

On presentation of a document for registration, the registering officer shall see that the document is presented in accordance with the provisions of the Act and the rules made thereunder. Some of the important points that should be looked into by the registering officer are given below:-

- (1) Whether the property involved is situated in whole or in part within his jurisdiction. (Section-28)
- (2) In case, the document presented for registration is in a language not understood by the registering officer and not commonly used in the district, whether a true translation of the document in the language commonly used in the district containing a declaration in the prescribed manner that the same is a true copy of the document and its translation is attached. (Section-19 and 19-A)
- (3) The document does not contain interlineations, blanks, erasures or alterations. In case, the document contains interlineations, blanks, etc., whether the person executing the documents have attested with their signature or initials such interlineations/blanks etc. (Section-20).

- (4) The documents relating to immovable property contain descriptions of such property sufficient to identify the same (Section-21).
- (5) Houses in towns are to be described as situated on the north or other side of the street or road (which should be specified) to which they front and by their existing and former occupancies, and by their numbers if the houses in such street/road are numbered. (Section-21).
- (6) The documents are presented for registration within the period prescribed (Section-23, 24, 25 and 26).
- (7) The date of execution is given in the document.
- (8) The date of execution is not prior to the date of purchase of the stamp paper.

When a document consists two or more stamp papers purchased on different dates and the date of execution found to be prior to the date of purchase of any one of the stamp paper, the document shall be treated as antedated.

- (9) As soon as a document is admitted for registration, the Registering Officer will endorse on every such document the day, hour and place of presentation and the signature of every person presenting the document. A receipt of such document will also be given by the Registering Officer to the person presenting the same. Subject to provisions contained in Section-62, where a document is admitted to registration, a true copy thereof shall without unnecessary delay be filed in the book intended thereof according to the order of its admission (Section-52). All entries in each book will be numbered in a consecutive series, which will commence and terminate with the year (Section-53).
- (10) Compulsory affixing of photograph etc. {Odisha Registration (Amendment) Rules, 2008} the photographs, signatures along with thumb impressions of the executants to the endorsement of the admission of execution on the document shall be made through electronic device.

On every document admitted to registration other than a copy of a decree, order or a copy, sent to a registering officer under Section-89, the registering officer will endorse from time to time the following particulars namely :-

- (a) The signature and addition of every person admitting the execution of the document and if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representatives, assign or agent.
- (b) The signature and addition of every person examined with reference to such document under any of the provisions of the Act, and
- (c) Any payment of money or delivery of goods made in his presence with reference to the execution of the document and any admission of receipt of consideration, in whole or in part.

If any person admitting the execution of the document refuses to endorse the same he will endorse a note of refusal (Section-58)

The registering officer will then endorse on the document a certificate containing the word “registered” together with the number and page of the book in which the true copy of the document is filed. After such registration, the original document will be returned to the claimant (Section-60).

A registered document operates from the time from which it would have commenced to operate if no registration thereof had been required or made (i.e., from the date of execution), and not from the time of its registration. (Section-47 of the Registration Act).

8.17 Registration of “Wills” and authorities to adopt:-

A will or an authority to adopt presented for registration by the testator or donor may be registered in the same manner as any other document. If it is presented for registration by any other person entitled to present, it shall be registered only if the registering officer is satisfied that the will or authority was executed by the testator or donor, that the testator or donor is dead, and that the person presenting the will or authority is entitled under Section-40 of the Registration Act, to present it (Section-41). These documents are filed in Book-3.

8.18 Deposit and withdrawal of wills:-

Under Section-42 of the Registration Act, any testator or his duly authorised agent may deposit with any Registrar his ‘will’ in a sealed cover superscribed with the name of the testator and that of his agent (if any) and with a statement of the nature of the document. On receipt of the sealed cover, the Registrar will first satisfy himself that the person presenting it is the testator or his agent. Then he will proceed to transcribe the name of the testator and that of his agent and the nature of transaction superscribed on the cover into Register-Book No. 5 and note the year, month, day and hour of such presentation on the cover and in the Book after the necessary fee has been paid by the testator or his agent. Then the sealed cover is placed and retained in his fire-proof box (Section-43 of the Registration Act).

For withdrawing a sealed cover deposited, the testator will apply, either personally or by duly authorised agent, to the Registrar with the required fee who after verification of the identity of the person will deliver the cover (Section-44 of the Registration Act.)

8.19 Rectification and cancellation of deeds:-

Rectification and cancellation of deeds are registered in the same class of Book as that in which the original documents were filed.

8.20 Refusal of registration:-

When a document is refused to be registered by a Sub-Registrar due to non-compliance of the provisions of the Act and the rules made thereunder except on the ground that the property to which it relates is not situated within his sub-district, he shall make an order of refusal and record his reasons for such order in his Book No. 2 and endorse the words “registration refused” on the document (Section-71 of Registration Act.).

8.21 Responsibility of the Registering Authority:-

As laid down in Section-84 of the Registration Act, a registering officer is a public servant within the meaning of the Indian Penal Code. Accordingly, he will be held responsible for any loss to Government which may arise from neglect on his part in the registration of a document, the making of a search or the grant of a copy of a document or in any other case. But a document not properly stamped is only a mistake in procedure and the registering officer is not liable to any claim or demand on account of insufficiency of stamp duty as provided in Section-87 of the Registration Act.

8.22 Impounding of documents:-

When a document presented for registration is not duly stamped, the Registering Officer is required under Section-33 of the Indian Stamp Act, to impound the document and send it to the Collector under Section-38 *ibid* for determination of proper duty payable thereon.

8.23 Levy and collection of fees:-

(a) Nature of fees – The revenue under the Registration Act consists of fees collected for various services rendered by the Department under the provisions of the Act and notifications issued under Section-78 *ibid* by the Government of Odisha from time to time. Fees are leviable for the following services :-

- (i) for registration of documents;
- (ii) for searching the registers;
- (iii) for making or granting copies of reasons, entries or documents before on or after registration;
- (iv) for registration under Section-30;
- (v) for issue of commission;
- (vi) for filing translations;
- (vii) for attending at private residences;
- (viii) for the safe custody and return of documents; and
- (ix) for such other matters as appear to the State Government necessary to effect the purposes of the Act.

Under Section-78 of the Registration Act, the Government of Odisha in the Revenue and Excise Department have prescribed a Table of Fees effective from 30th January 2001.. This is given in **Annexure-V** to this Manual.

Under Section 80-A of the Act, if no inspection or otherwise, it is found that the fee payable under this Act, in relation to any document which is registered has been insufficiently paid the deficient fee shall after failure to pay the same on demand within the prescribed period be recovered as arrears of land revenue.

(b) **Power to remit fees** – The State Government have powers to remit fees in public interest. Such remission are also shown in Annexure-V [Section 78-A of the Registration Act, 1908].

8.24 Refunds – In the following cases, Registering Officers are authorised to refund the fees:-

- (i) all registration fees levied on a document, registration of which is refused;

- (ii) fees levied in excess of the proper amounts leviable under the Registration Act 1908 on a document which is registered;
- (iii) fees for visit or commission, if the application for the visit or commission, is withdrawn before the visit is paid or the commission is executed;
- (iv) searching or inspection fees or both for searches or inspection not made, if the application for refund of such fees is made within seven days from the date of application for the search or inspection;
- (v) the fee for a copy, if the application for the copy is withdrawn before the work of preparing the copy is taken up.

CHAPTER-IX

e-Registration and e-payment

9.1 e-Registration

Background

Electronic Governance (e-Governance) is as an enabler to good governance in the State of Odisha. The department of Revenue and Disaster Management appreciates the importance of e-Governance and has undertaken e-dhaRani, a comprehensive project of computerization of all Registration offices across the state. A significant capacity in terms of physical and technology infrastructure has therefore been built to implement e-dhaRani in a competent manner, with a holistic perspective and with speed. (For e-Service visit: www.igrodisha.gov.in).

Receipts from stamp duty and registration fee in the State are regulated under Indian Stamp Act, 1899, the Registration Act, 1908, Odisha Registration Rules, 1988, Odisha Stamp Rules, 1952 and Market Value guidelines prescribed under Odisha Stamp (Amendment) Rules 2001. Computerisation of registration offices (DSRs/ SRs) was a State Mission Mode Project (MMP) under National e-Governance Plan (NeGP) of Government of India (GoI). As per the decision of a high powered committee (HPC) chaired by the Chief Secretary in November 2007, it was decided to set up a Special Purposes Vehicle (SPV) comprising of Infrastructure Leasing and Financial Services (IL&FS) and Odisha Computer Application Centre (OCAC) for enabling delivery of e-Governance services to the citizens in implementing State MMPs. Accordingly, M/s. Odisha e-Governance Services Limited (OeSL), Bhubaneswar on Build Own Operate and Transfer (BOOT) basis for implementing the project on a Public Private Partnership (PPP) mode. A Concession Agreement (CA) was signed on 26 December 2009 among Revenue & Disaster Management (R&DM) Department, OCAC and OeSL to implement the project for a period of five years from the date of scheduled commercial operation. The project started on 4 January 2010 and manual registration process was withdrawn from 15 May 2010. The objective of eRegistration system in Odisha was to replace existing manual system of registration of deeds, valuation of properties, capturing and preserving copies of documents, conducting searches and maintaining back office records, enhancing the quality and speed of service delivery to the citizens and maintaining transparency in valuation. The workflow and process flow of the project are as follows:

9.2 Features of application software and system overview:

The e-Registration system through *e-dhaRani* application software was developed as front-end tool and Oracle 10g as backend database. The database is a centralised architecture with MPLS VPN8 and VPN on Broad Band connectivity across all DSRs/SRs for real-time synchronisation of data. The system has biometric based login, capture of biometrics, signatures and storage of scanned documents. Modules of the software are Registration, Marriage, Wills, Certified Copy, Encumbrance Certificate, Money lending license, Miscellaneous Receipts and Management Information System (MIS) reports.

9.3 Unique numbering pattern

The unique numbering pattern adopted for allotting document-id/application id and registered deed number (Regd-No.) in the application system is as follows:

Registration number/Deed Number	Application/Document id (Doc-id)
<i>i.e. 1 39 11 15792 (say) where '1' is Book Number, '39' is Registration Office, '11' is Year and '15792' is Registration Number</i>	<i>i.e. 39 11 35269 (say) where '39' is Registration Office, '11' is Year and '35269' is Application Number</i>

In audit it should be checked whether there is gap in the registration no. or missing numbers.

9.4 Reporting system

The application software for e-Registration system (*e-dhaRani*) has the facility of generating several instant MIS reports like Fee Book (Form-13), DSR/ SR Report on revenue generation, Valuation Register etc. Scrutiny of records in DSR/ SR offices can reveal that several MIS reports required under the Odisha Registration Rules, 1988 and Income Tax Act, 1961 were not customised as of date of audit for effective utilisation and monitoring of revenue collection at SR/DSR and IGR level. , The information required for smooth monitoring of the e-Registration system are.

1. Annual Information Return (AIR) required to be submitted to IT Department for transaction exceeding Rs.30 lakh
2. Register Books No. 1 to 5; and
3. Register of Applications for Searches and Copies.

Computerisation of registration offices through e-Registration project aimed to replace the existing manual system of registration of deeds, enhancing the quality and speed of service delivery to the citizen and maintaining transparency through online services. Audit observed several deficiencies in providing online citizen centric services as discussed below:

The basic facilities required for providing online citizen centric e-services such as downloading of formats of deeds and basic instructions, applying for issue of EC/CC, viewing status of documents, facility of registering documents anywhere in the State were not available to the citizens in the public domain. Further, facility of Odia interface and formats of deeds in Odia language was not available in the website of IGR thereby rendering it incomplete and less user-friendly.

The system of automatic flow of data entry while preparing deeds at deed writer's level to the data entry operator's interface in e-Registration system was absent. This would restrict data entry errors

There was no web service link with Electoral authorities /Income tax authorities/Transport authorities for verification of identity i.e. voter id No. / PAN No. /Driving License No. produced by the buyers/ sellers/ identifiers during registration to check possible fraud and impersonation

Under Section 22-A of the Registration Act, 1908, the registering officer shall refuse to register any instrument relating to the transfer of immovable properties by way of sale, gift, mortgage, exchange or lease, belonging to the State Government, or the local authority or any religious institution. Audit observed that master database of such restricted properties and properties as opposed to public policy was not created or consolidated by R&DM Department or IGR. In absence of such master database in the application system, the alerts for such properties could not be generated from the system.

9.5 Audit Checks:

- Department has sound IT Governance to enable meeting of business goals;
- Functionalities of the system are operational and application level controls are in place, input and validation controls are adequate and appropriate business rule mapping is in place;
- Appropriate security controls and business continuity plan are in place to ensure continuity of business in the event of loss or damage to resources; and
- Performance of the concessionaire was in accordance with the agreement signed with the Government and confidentiality agreements are in place to ensure data security.

9.6 Collection of user fees:

Govt. have fixed rates of user charges for different type of deeds and services for its collection in the Registration Offices.

The operational procedure for collection of user charges are:-

1. User fee, Registration fee and other Government levies along with applicable taxes and charges collected at e-Registration Centres shall be properly accounted for by the Registering Officers through e-Registration software.
2. A computer generated receipt shall be handed over to the citizen against the user fee and applicable taxes collected. By the end of the days transactions, a compiled list receipts for the day shall be printed out and neatly pated in the cash book, which shall be duly authenticated by the Registering Offer and representative of the professional agency.
3. At the end of the office/transaction hour reconciliation of the collections shall be done based on computerized report generated from the e-Registration software and signed by both.
4. The portion the user fees along with service taxes as applicable shall be deposited by the Registering Officer in designated Bank account of the professional agency as per entitlement on daily basis.
5. The balance amount of user fees shall be deposited by the Registering Officer in the Designated Head of Account of Government “0030-Stamps and Registration Fees-03Registration fees-104-Fees for Registering Documents-0135-Registration Fees-01053User Fees towards e-Registration”

6. At the end of the month, the Professional Agency shall reconcile the Bank statement in respect of deposit of user fees with computerised report signed by the Registering Officer and Professional Agency.

9.7 e-Payments-

The Odisha Stamp (Payment of Duty by means of e-Stamping) Rules 2015 is applicable to the method of payment of stamp duty by means of electronically generated impression on paper to denote the payment of Stamp Duty. An endorsement so and under these rules through eStamping shall have the same effect as the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps in accordance with the requirement of sub-Section (2) of Section 10 of the Act.

[Notifications No.Stamp-17/2014-31065/R&DM, dated 7.11.2015 and Odisha gazette No.1801 dated 30.12.2015]

9.8 Duties of the Central Record Keeping Agency:

The Central Record Keeping Agency shall be responsible for-

- (a) Providing software infrastructure, in consultation with the appointing Authority, (including its connectivity with the main server) in specified districts or places such as the offices of Sub-Registrar, District Sub-Registrar, Authorised Collection Centres (the point of contract for payment of stamp duty) and at such places in the State as may be specified, from time to time, by the Appointing Authority.
- (b) Providing training to the identified manpower or personnel of the Department of Revenue and Disaster Management.
- (c) Facilitating selection of Authorised Collection Centres for collection of stamp duty and issuing e-stamp certificate.
- (d) Co-ordinating between the Central server and the Authorised Collection Centres and the offices of the Sub-Registrar, District Sub-Registrar or any other office or place in the State, as may be specified, from time to time, by the Appointing Authority.
- (e) Collecting stamp duty and remitting it to the prescribed Head of Account of the State in accordance with these rules , and
- (f) Preparing and providing various reports as required under these rules and as directed by the Appointing Authority, from time to time. (Rule 9 *ibid*).

9.9 Commission allowance by the Central Record Keeping Agency: Accordingly the Central Record Keeping Agency (CRA) shall be entitled to such agreed percentage of commission on the amount of stamp duty collected by its offices, branches located at registration offices and the Authorised Collection Centres, not exceeding 0.65 per centum as may be decided by the State Government from time to time. (Rule 10 *ibid*).

[No.17169-Stamp-17/2014-R&DM, dated 2.6.2016]

9.10 Requirement of the e-stamp certificate: The Central Record Keeping Agency in consultation with the Appointing Authority, shall design and use such software with the following

minimum details on the e-stamp certificate and shall comply with each other requirement as may be directed by the Appointing authority namely-

- (a) Distinguished serial number or unique identification number of the e-stamp certificate so that it is not repeated on any other e-stamp certificate during the e-stamp certificate.
- (b) Date and time of issue of the e-stamp certificate.
- (c) Amount of stamp duty paid through the e-stamp certificate, in words and figures,
- (d) Name of the purchaser or authorised person of the e-stamp certificate,
- (e) Name of the parties to the instrument,
- (f) Brief description of the instrument on which stamp duty is intended to be paid,
- (g) Brief description of the property which is subject matter of the instrument,
- (h) User Id of the official issuing the e-stamp certificate,
- (i) Code and location of the e-stamp certificate issuing branch of the Central Record Keeping Agency or Authorised Collection Centre.
- (j) Any other distinguishing mark of the e-stamp certificate i.e. bar code or security code.
- (k) Space for signature and seal of the e-stamp certificate issuing officer or authorised signatory of the Central Record Keeping Agency.
- (l) Providing facilities to the Registering Officers, District Registrar, or any other officer, authorised in this behalf by the Chief Controlling Revenue Authority to disable or lock the e-stamp certificate, to prevent the repeated use of any e-stamp certificate.
- (m) Providing facility to cancel the 'spoiled' or 'unused' or 'not required for use' e-stamp certificate.
- (n) Providing for passwords and codes to the designated or authorised officials of the Department to search and view any e-stamp certificate and to access Management Information System and Decision Support System Reports.
- (o) Availability of details of the issued e-stamp certificate on the e-stamping server maintained by the Central Record Keeping Agency.
- (p) Availing of different transaction details and reports relating to e-stamping, as mentioned in Rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated or authorised by the Appointing Authority. [Rule 12 *ibid*].

9.11 Remittance of the Stamp Duty to the State Government Account:

The CRA shall be duty bound to remit the State Government the consolidated amount of stamp duty collected by its offices or branches and by its Authorised Collection Centres to the Head of Account of the State Government as may be notified by the appointing Authority, in the manner mentioned here under namely,.

- (a) In case the stamp duty is collected by the way of cash or Real Time Gross Settlement or NEFT or Electronic Clearance System or any other mode of Electronic Transfer of Funds, the CRA shall remit the consolidated amount of stamp duty (less, the specified commission) to the closing of the next working day, after the day of such collection of the amount of stamp duty,

(b) In case the stamp duty is collected by way of pay Order or Demand Draft, the CRA shall remit the consolidated amount of stamp duty (less, the specified commission) to the notified Head of Account of the State Government not later than the closing of the next working day, after the day of such collection of the amount of stamp duty. [Rule 19 (1)].

9.12 Cancellation of e-stamp certificate and Refund of the Amount: Procedure for refund of 'spoiled' or 'unused' or not required for use 'e-stamp certificate: The Collector may, on an application in Form 6 accompanied by the original 'spoiled' or 'unused' or 'not required for use' e-stamp certificate, if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp certificate in accordance with the provisions of section 49 to 55 contained in Chapter V of the Act.[Rule 31 ibid].

9.13 Power to cancel the e-stamp certificate and to refund its amount:

(a) the Collector shall have the power to cancel the e-stamp certificate, after verification and to endorse the fact of cancellation on the e-stamp certificate with his signature and seal and to refund the amount as required in the said Act and disable such e-stamp certificate.

(b) The Collector shall maintain a record of such cancelled e-stamp certificates in his office and send the details of the same to the Chief Controlling revenue Authority, in the first week of every month.

(c) The refund, if any, under sub-rule (1) shall be made by the Collector only by means of treasury cheque drawn in favour of the person in whose name the e-stamp certificate was issued. [Rule 32 ibid].

9.14 Inspection: The Superintendent of Stamps, or any officer of the Department authorised may inspect all or any branch or office of the Central Record Keeping Agency and the Authorised Collection Centre located within its jurisdiction, according to the Schedule of Inspection referred to in Rule 33, as detailed in **Annexure –VI**. [Rule 34 ibid].

CHAPTER-X

Registration of Marriage under the Special Marriage Act, 1954 (Act. 43 of 1954)

10.1 Introduction:

The Special Marriage Act, 1954 was enacted to provide a special form of marriage in certain cases for the registration of such and certain other marriages and for divorce. This takes effect from the first day of January, 1955. The Act applies to all persons marrying thereunder irrespective of the religion they may possess. All the District Sub-Registrars have been appointed as “Marriage Officers” under the Act within their respective jurisdiction.

10.2 Duties and powers of Marriage Officers:

The duties and powers of Marriage Officers under the Special Marriage Act pertain to solemnisation and registration of marriages.

10.3 Solemnisation of Marriage:

The parties intending to solemnise marriage under the Act, shall have to give a notice of their intention to the Marriage Officer in the prescribed form along with the required fee. This may be given either in person and in the latter case by postal money order and the postal receipts shall be attached to the notice. If the notice is in conformity with the requirements of the Act and Rules made thereunder, the Marriage Officer shall enter it in the Marriage Notice Book in Form I. If the notice is not given in conformity with the requirement of the Act etc., it shall be got rectified if the parties are present or returned to them by registered post for rectification and retransmission. A true copy of the notice is also displayed in a conspicuous place in the office of the Marriage Officer for thirty days before the registration of the marriage. Under Section-7 of the Act, any person may on payment of prescribed fees and before expiry of thirty days from the date of publication of notice, object to the marriage on the ground that it would contravene one or more of the conditions specified in Section-4 of the Act. If any enquiry is necessary, the Marriage Officer is authorised to issue summons to the witnesses. Notice of enquiry will also be issued to the parties to the intended marriage. The objector has to pay prescribed fees for recording an objection, for every enquiry into an objection, for every notice and summons to a witness and for travelling expenses and subsistence to the witnesses. The nature of objection will also be issued to the parties to the intended marriage. The objector has to pay prescribed fees for recording an objection, for every notice and summons to a witness and for travelling expenses subsistence to the witnesses. The nature of objection also be recorded in the Marriage Notice Book. The enquiry should be completed within 30 days from the date of objection as provided in Section-8 of the Act.

In cases where there is no objection to the marriage, the marriage may be solemnised at any time after expiry of 30 days from the date on which notice of an intended marriage has been published.

The marriage may be solemnised at the office of the Marriage Officer or at such other place within a reasonable distance therefrom as the parties may desire and upon such conditions and the payment of such additional fees as may be prescribed. When a marriage is solemnised, the

Marriage Officer shall enter a certificate thereof in the Marriage Certificate Book signed by the parties to the marriage and three witnesses.

10.4 Registration of Marriage:

Any marriage celebrated, whether before or after commencement of this Act, other than a marriage solemnised under the Special Marriage Act, 1872 can be registered subject to the conditions specified in Section-15 of the Act. For this purpose, an application signed by both the parties to the marriage has to be presented to the Marriage Officer in the prescribed form along with the required fees. The Marriage Officer will then publish a notice of such application by displaying a true copy thereof in a conspicuous place in this officer. A period of 30 days is allowed for objection and after hearing any objection received within that period he will, if satisfied that all the conditions mentioned in Section-15 are fulfilled enter a certificate of marriage in the Marriage Certificate Book and such certificate should be signed by both parties to the marriage and by their witnesses.

10.5 Levy and collection of fees:

The fees leviable under the Act, consist of fees for notice of intended marriage, recording objection, enquiry into an objection, issue of notice and summons to witnesses, solemnisation and registration of marriages etc. These are prescribed in Rule-10 of the Odisha Special Marriage Rules, 1955 and may be found in **Annexure-VII** of this Manual.

A receipt duly signed by the Marriage Officer is issued for all fees received by him under the Act and Rules and these, except that mentioned in item (viii) in the Annexure are remitted into treasury in favour of Government under the head “0030 – Stamps and Registration Fees”.

10.6 Registers and records maintained:

The following important registers are maintained by the Marriage Officer:-

1. Marriage Notice Book, 2. Marriage Certificate Book, 3. Receipt Books, 4. Annual Alphabetical Index and 5. Refusal Register, etc.

10.7 Audit checks:

The audit checks mainly confine to fees realised under the Special Marriage Act, 1955 for different services rendered by the Marriage Officers. It should be seen in audit that all the fees leviable under the Act, are realised at rates prescribed under the rules, proper receipts granted to the payees concerned and the fees collected brought to account and remitted to treasury in favour of Government under the proper head of account in time.

CHAPTER-XI

Odisha Licensing of Deed Writers' Rules, 1979

11.1 Introductory:

In exercise of the powers conferred by Section-69 of the Indian Registration Act, 1908 as amended by the Registration (Odisha Amendment) Act, 1975 – Odisha Act 11 of 1976, the Inspector General of Registration, Odisha is empowered to make rules providing for the grant of

licence to Deed Writers, renewal and revocation of such licences, the terms and conditions subject to which and the authority by which such licences shall be granted. Accordingly, the “Odisha Licensing of Deed Writers’ Rules, 1979” prescribing the terms and conditions for the grant renewal and revocation of licence etc. issued in notification No. 991-1-46/77 Regn. Dated the 13th February, 1979 with the approval of the State Government in Revenue Department. These Rules came into force from the 13th February, 1979 and is further amended by Odisha Licensing of Deed Writers’ (Amendment) Rules, 1987 and Odisha Licensing of Deed Writers’ (Amendment) Rules, 1990.

11.2 Grant of Licence:

Under Rule-2(a), a Deed Writer means and includes one who is engaged in the profession of preparing and writing of any document to be presented for registration and under Rule-3(a) of licence may be granted to :-

- (i) any person who has passed High School Certificate Examination or any other examination equivalent thereto;
- (ii) any person who has passed “The Deed Writers’ Licensing Test” conducted by the State Government under these rules;
- (iii) any person if he furnishes a certificate from the Sub-Registrar concerned to the effect that he is an existing Deed Writer; or
- (iv) the cases of retired Government servants who are drawing pension up to Rs.500/- per month may be taken into consideration for grant of Deed Writers licence.

Provided that the Inspector General of Registration may in appropriate cases and on the recommendation of the District Registrar concerned exempt any person or class of persons from the provision of this rule.

11.3 A Licence shall not be granted to Person:-

- (a) If he is minor;
- (b) If he has been declared by a competent court to be of unsound mind;
- (c) If he is an un-discharged insolvent or being a discharged insolvent has not obtained from the Court which adjudged him as insolvent, a certificate that his insolvency was caused by misfortune without any misconduct on his part;
- (d) If he is an Advocate or Pleader who has been dismissed or is under suspension from practising as such by an order of any competent court;
- (e) If he has been convicted by a Criminal Court for an offence involving moral turpitude;
- (f) If he is a person suffering from leprosy;
- (g) If his retirement (in the case of a retired officer) had been the result of misconduct;
- (h) If his licence has at any time been cancelled and the order cancelling the licence has not been quashed by competent authority;
- (i) If his calligraphy is not good and legible;
- (j) If he has been convicted by a Criminal Court for any offence relating to documents under Chapter-XVIII of the Indian Penal Code; or

- (k) If for any other reason (conduct and character) to be recorded in writing, the licensing authority considers it not desirable to issue licence (Rule-5).

With effect from the 1st March, 1979, no non-testamentary document which is not written and attested by a Deed Writers licensed under these rules shall be accepted for registration except on payment of a fee of Rs.50/- in addition to the fees chargeable for registration. No such fee, is however chargeable on the document written by executants and claimants or their duly constituted and authorised attorney or which is written or attested by an Advocate (Rule-4).

11.4 Conditions of Licence:-

The following are the conditions of licence to be observed by a licensee:-

- (a) He shall abide by the “Odisha Licensing of Deed Writers’ Rules, 1979”;
- (b) He shall maintain all the registers and records prescribed under the rules or that which may be required to be maintained by the Licensing Authority.
- (c) He shall in no circumstances, charge more than the fee prescribed in Appendix-III of the Rules;
- (d) He shall not demand or accept any other amount from parties other than the fees prescribed in these rules;
- (e) He shall not abet or participate in any illegal transaction or dealing with the staff attached to the Registration Office;
- (f) He shall keep true and correct account of the money received by him from the parties and when called upon, produce these records maintained by him for inspection by such officer as may be authorised to inspect them by the Licensing Authority or the Inspector General of Registration;
- (g) He shall prepare and write documents neatly and legibly in clear and unambiguous terms and in accordance with the instructions that may be issued from time to time by the Licensing Authority or the Inspector General of Registration;
- (h) He shall instruct the parties or their duly authorised agents to present the document or petitions and to pay the registration fees in person direct to the Registering Officer and not through any other agency;
- (i) He shall obey the directions that may from time to time, be issued by the Licensing Authority or the Inspector General of Registration relating to the preparation and writing of documents;
- (j) He shall set forth fully and truly the consideration or the value and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty with which it is chargeable;
- (k) He shall not act as a tout;
- (l) He shall not appear as an identifying witness of any one in connection with the registration of any document; and
- (m) He shall not present any application for a single or general search for a certified copy or extract of documents unless he is personally interested in the matter [Rule 8].

11.5 Licensing Authority

The District Registrar is the Licensing Authority in respect of licences to be issued for his own Registration District and Sub-districts while the Inspector General of Registration is the Licensing Authority in respect of licences to be issued for the entire State (Rule-10).

11.6 Powers of Licensing Authority:-

The Licensing Authority has powers to:-

- (i) grant licences to Deed Writers; (Rule-13)
- (ii) renew licences and to condone delay in renewing licences or in deserving cases realise penalty; (Rule-12)
- (iii) suspend or cancel licences granted; (Rule-18) and
- (iv) issue to Deed Writers such directions as may be necessary for carrying out the provisions of these rules. [Rule-12(i)].

11.7 Issue of Licences:-

Applications for licence are to be presented in the prescribed form to the Licensing Authority either in person or by post with necessary fees. Similarly applications in prescribed form for renewal of licence at the interval of every five years are to be made two months prior to the date of expiry of the licence through the Sub-Registrar/District Registrar. The licences granted or renewed are issued to the licensee through the Registering Officer in whose jurisdiction the licensee concerned resides. These remain in force up to and inclusive of the last day of last calendar year for the 5 year period for which it was granted. (Rule-6, 11 and 12).

11.8 Renewal of Licences and Penalty:

Applications for renewal of licences are to be made at the interval of every five years in the prescribed form two months prior to the date of expiry of the licence through the Sub-Registrar to whom a majority of the documents written by the applicant are presented for registration or through the Registrar of the district in which the applicant primarily works in respect of the licences applied for the entire State. The Sub-Registrar or the Registrar will forward the said application to the Licensing Authority with his recommendation. [Rule-6(2)].

If for any reason, there is delay in applying for the renewal of the licence, the Licensing Authority may condone the delay if it was due to unavoidable reasons and may renew the licence on payment of a penalty by the licensee as prescribed below :-

- (i) When the delay does not exceed two calendar months a penalty equal to the renewal fee is to be charged.
- (ii) When the delay exceeds two months but does not exceed six months, a penalty equal to five times the renewal fee is to be charged[Rule 12].

11.9 Issue of duplicate Licence:-

If a licence is lost or destroyed, a duplicate licence may, on adequate proof of such loss of destruction, be issued to the licensee on payment of Rs.10/- [Rule-7(2)].

11.10 Duties of Licensees:-

The duties of a licensee shall be as set forth in sub-paras (a) to (m) of para 11.4 above [Rule 8].

11.11 Suspension and Cancellation of Licence:

A licence granted under the rules may be suspended if the licensee:-

- (i) fails to maintain the registers prescribed regularly and correctly;
- (ii) collects more than the scheduled fees for writing of documents and other applications;
- (iii) contravenes any of the provisions of the rules or any of the conditions of his licence or is found guilty of disobedience to any lawful order passed under the rules;
- (iv) is found guilty of any abetment of or participation in any illegal transaction or dealings with the staff attached to the Registration Offices, or
- (v) has acted as a tout [Rule-18(1)]

A licence granted under the rules may be cancelled if the licensee –

- (i) has been suspended three times;
- (ii) becomes disqualified on any of the grounds specified in Para 11.3 above, or
- (iii) has furnished false or incorrect information or particulars in the application for licence.

The authority suspending or cancelling a licence is required to state the reasons thereof [Rule18-(2) and Rule 18(3)].

11.12 Levy and collection of fees – As per Rule-7(i), fees at the following rates are to be levied for grant of a licence and for its renewal.

	<i>Licence fees for the first or any Renewal fees for five year part of a calendar year</i>	
	<i>(Rs.)</i>	<i>(Rs.)</i>
For one Registration sub-district	50.00	100.00
For one Registration district	70.00	100.00
For entire State	100.00	100.00

11.13 Refund of fees – Fees remitted to the treasury are to be refunded to the applicants' concerned if the licence or renewal applied for is refused [Rule-6(3)].

11.14 Accounts and Registers: - The following registers are maintained in the office of the Licensing Authority:-

- (1) Register of Deed Writers' Licence - Form 'C'
- (2) Issue Register of Licence - Form 'D'

[Rule-11(1)]

11.15 Audit checks: - The following checks are to be exercised by the Receipt Audit Parties while conducting audit in the office of the Licensing Authority:-

- (1) for each application for grant of licence or renewal of licence, fees as prescribed under the rules have been remitted into treasury and the same have been accounted for in the Register of Deed Writers' Licence maintained in Form 'C'. The genuineness of the challans showing remittance of fees into treasury should also be verified. It should be examined whether the licensees have renewed their licences before expiry of the validity period of licences.
- (2) In case of the refund of fees to the applicants on account of refusal of licence or its renewal, each refund should be checked with the remittance already made for the purpose.
- (3) In case of the issue of a duplicate licence, fees as prescribed in Rule-7(2) and mentioned in Para-11.9 above are paid by the applicants and the same remitted into treasury.
- (4) In case of penalty realised from applicants for delay in applying for the renewal of licences, it should be seen whether it is in accordance with the provisions of Rule-12 of the Odisha Licensing of Deed Writers Rules 1979 as amended in 1990 by Odisha Licensing of Deed Writers' (Amendment) Rules, 1990 and the amount is duly remitted into treasury.

CHAPTER-XII

Register and Records maintained in Registration Offices

12.1 Important Register – Of all the registers maintained in the Registration Offices, the “Register Books” and “Indexes” are the most important ones (Section-51 of the Registration Act, 1908).

12.2 Register Books – Register books kept in Registration Offices are 1, 2, 3, 4 and 5. Books 1 to 4 kept in all Registration Offices while Book 5 is kept only in the office of the District Registrar [Section 51 of the Registration Act, 1908].

Book-1 “Register of non-testamentary documents relating to immovable property” – The true copy of all documents and all memoranda relating to non-testamentary disposition of immovable property registered under Sections-17 18 and 89 of the Registration Act are filed in this Book.

Book-2 “Record of reasons for refusal to register” – In this book reasons for refusal to register a document under Section-71 of the Registration Act are recorded.

Book-3 “Register of wills and authorities to adopt” – In this book, wills and authorities to adopt alone are recorded.

Book-4 “Miscellaneous Register” – In this book true copies of all documents registered under clauses (d) and (f) of Section-18 of the Act, which do not relate to immovable properties are filed.

Book-5 “Register of deposit of Wills” – In this book, the names of testators or their agents, the year, month, day and hour of presentation etc. of the document deposited under Section 43 of the Act, are recorded.

Special Volumes – As per Rule-97 of the Odisha Registration Rules, 1988 effective from 1.1.1990, a special volume of Register Book-1 or 4 in the form of a file may be opened in any office for registration of documents of temporary character in which stamp duty and registration fees are exempted or remitted. Such documents shall be presented along with a duplicate copy to be retained in the Registration Offices.

12.3 Current Indexes – (Section-54 and 55 of the Registration Act, 1908) – Current indexes are of much importance since they form the basis for tracing previous documents and encumbrances affecting title to property. They contain the contents of every document of which a true copy or a memoranda filed in Register books and are prepared immediately after true copies of documents or memoranda are filed in the Register books. There are four types of current indexes as described below:

Index-I This contains the names and additions of all persons executing and of all persons claiming under every documents of which a true copy or a memorandum is filed in Book-1. This is maintained in alphabetical order.

Index-II This contains particulars mentioned in Section-21 of the Act, namely, village survey and sub-division number, address of executants and claimants, nature, extent and value of property, date of execution, presentation and registration, stamp duty levied and registration fee collected, registration number of document, references to page No. and volume No. of Book-1 in which it is recorded. This index is maintained village-wise. Where the property to which the document relates is situated in several villages in the same or different sub-districts, reference to such villages and subdistricts are also given.

Index-III This contains the names and additions of all persons executing every will and authority or which a true copy is filed in Book-3 and of the executors and persons respectively appointed thereunder, and after the death of the testator or the donor (but not before), the names and additions of all persons claiming under the same.

Index-IV This contains the names and additions of all persons executing and of all persons claiming under every document of which a true copy is filed in Book-4.

12.4 Maintenance of Indexes – The registering officers are responsible for the proper maintenance and accuracy of Index Registers. He should initial each of the document, each correction and each page as and when it is completed.

12.5 Other Registers and Records – In addition to the registers enumerated in Para-12.2 and 12.3 the following further registers and records are maintained in registration offices :-

1. Cash Book
2. Fee Book
3. Receipt Books
4. Index Preparation Register
5. Thumb Impression Register

6. Receipt Books for Search, Inspection and copy.
7. Receipt Books for Miscellaneous Fees. 8. Files for Co-operative Index for Book-III
9. File of sale certificates
10. File for memorandum
11. Diary of Ministerial Officers
12. Progress Register
13. Order Book
14. Catalogue of Books
15. Challan Book
16. Daily Notices
17. Register of Visits and Commission
18. Register of applications for search and copy.
19. Register of documents impounded and sent to Collector.
20. Register of documents pending registration
21. Register of refunds. 22. Register of unclaimed documents and destruction of documents.
23. Register of money lenders.
24. Register of Refusals Vide Rule-110 of
25. Register of Court fees the Odisha
26. Register of Rough Drafts Registration Rule
27. Register of power of attorney 1988 effective from 1.1.1990
28. Register of under-valuation of documents
29. Diaries of sub-Registrars
30. Marriage Notice Book Maintained only in
31. Receipt Books for fees concerning marriage. the office of the
32. Marriage Certificate Book District Sub-Registrar.
33. Register of account of service postage stamps.
34. Stock Book of Furniture. 35. Stock Book of Stationery 36. List of Records destroyed.

12.6 Records assigned to the District Sub-Registrar's Office and their preservation – As per provisions of Section-85 of the Registration Act, documents (other than Wills) remaining unclaimed in any registration office for a period exceeding two years may be destroyed. Rule-14 of the Odisha Registration Rules, 1988 provides that each Registrar's office shall be a central office of record for the district. But records of subordinate offices will be preserved in these offices where accommodation is available and in offices where accommodation is not available the following records will be consigned to the Central Record Room.

- (a) Completed volumes of Register Book No. 1 together with the file book containing the copies referred to Rule-96(1)(a).
- (b) Completed volumes of Register Book Nos. 3 and 4 and Indexes No. I to IV. (c) Files of translation and copies filed under Section-62 of the Act.

As per Rule-173 of the Odisha Registration Rules, 1988 in January of each year, in the case of sub-registry offices which have no suitable room or masonry accommodation for the custody of the following records of the previous year, the same shall be transferred to the Registrar's Office.

- (a) Completed volumes of Register Book No. 1 together with the file book containing the copies referred to in Rule-96(1)(a).
- (b) Completed volumes of Register Book No. 4 and Index No. IV and index Nos. II and III.

Rule-14(2) The Registrar of a district, on receiving Indexes No. I, II, III and IV from the SubRegistrar's Offices shall bind them separately sub-registrar wise.

Rule-174 As per this rule, the following records shall be permanently preserved in the Registration Offices.

1. Register of records/catalogues.
2. Quazis Records under Regulation XXXIX of 1973.
3. Register books (except the Register of refusals) and their indexes prescribed by and translation and true copies filed under the various Registration Acts. (Act XVI of 1864, XX of 1866, VIII of 1871 and III of 1877, XVI of 1908).
4. Register books of documents and their indexes kept prior to the Act XVI of 1864.
5. List of records destroyed and reports of destruction of records.

12.7 Except the records to be permanently preserved, all other records and registers of a registration office shall be preserved for the periods as specified in Appendix-III of Odisha Registration Rules, 1988. As per Rule-18, every Registering Officer shall be responsible for the preservation and safe custody of all registration records and documents including those of previous years which have accumulated in or have been transferred to his office.

Rule-18-A Books to be kept in electronic form. (Amendment in Odisha Registration Rules, 1988 vide OGE No. 735 dated 31.5.2002 (SRO 494/2002).

Books may also be kept in computer floppies or diskettes or in any other Electronic form in the manner as may be determined by the Inspector General of Registration from time to time.

CHAPTER-XIII

Audit Procedure

13.1 The audit scrutiny of Registration fee and Stamp Duty mainly consists in seeing:

A) Stamp Duty:-

Audit of stamp duty in the registration offices consists of examination of the adequacy of duty on instruments registered and action taken by the registering authorities to levy and realise differential duty, if any, on instruments not duly stamped. In the examination thereof, audit should exercise the following checks:-

Classification of Documents:-

Documents selected for detailed examination should be studied thoroughly to see that its classification for, application of proper rates of duty was properly determined. For this purpose, it is to be seen:-

- (1) Whether the instrument in substance, from the recitals therein be classified as it was done and not on the basis of the description given by the parties;
- (2) The instrument in essence satisfies the various ingredients of definition of the category (Gift etc.) as embodied in the Stamp Act and in the absence of such a definition therein, the Transfer of Property Act, or other relevant legislation as interpreted by the Courts;
- (3) In determining the sub-classification, the nature of consideration (e.g. rent or premium in leases) or factors affecting it should be examined to see that higher rate of duty is not avoided;
- (4) In multiple instruments purporting to complete a single transaction, it is to be seen that the unity of the transaction is apparent from the several instruments and the highest duty applicable to any of the instruments has been charged;
- (5) Whether the instrument comprises of more than one distinct matter in which case the aggregate of duties to which each is liable has been charged; and
- (6) Whether the instrument can be classified also under another category when the highest duty applicable to the various classification will apply.

Valuation:

Instruments of conveyance, exchange, gift, partition or settlement are to be valued in respect of property involved therein as per the market value guidelines or market value whichever is higher and the value should be correctly set forth in the instrument.

In this connection audit should see that:-

- (1) Whether the instrument properly stamped/stamp duty has been collected at prescribed rate.
- (2) Whether the consideration set forth in the document is less than value as per the market value guidelines. The correct value of the property transacted in the instrument should be assessed as per the market value guidelines and deficit of stamp duty and registration fee thereof.

Agreement to sale/Power of Attorney

An agreement to sale involving delivery of possession of any immovable property or a power of attorney, authorising the person other than those mentioned in clause (g) of Art. 48 to sale such immovable property shall be deemed to be a conveyance and accordingly stamp duty shall be

payable on the instrument on the bases of the market value of the property which is the subject matter of such instrument provided that the stamp duty already paid on such agreement to sale shall at the time of execution of the sale deed by the same person in pursuance of such agreement be adjusted towards the total amount of duty chargeable on the conveyance.

Audit has to see

1. Whether the instrument involves delivery of possession of any immovable property.
2. Whether the Registering Authority registered the document as a conveyance.
3. Whether the value of the property has been correctly assessed as per the market value guidelines.
4. Whether the attorney holder comes under the clause (g) of Article 48 of IS Act.
5. Whether the agreement to sale deed has been materialised to a sale deed finally.
6. Whether proper amount of stamp duty has been collected.

Lease

A lease document is registered as per the provision of Article 35(a) (i) to (viii), (b) and (c) of IS Act basing upon the recitals/contents of the deed.

In case of a mining lease preliminary expenses, security deposits, surface rent for entire mining lease area, dead rent or royalty which over is higher is to be taken for assessment of stamp duty.

The royalty amount is assessed on the basis of highest annual production planned.

As a mining lease is to be granted for a premium or fine or money advanced in addition to rent reserved, there shall be two components for calculation of stamp duty and registration fee., the premium shall constitute preliminary expenses, security deposits and dead rent or royalty whichever is higher.

Bank guarantee of any particular amount assured as a security shall have to be treated as security deposit for purpose of determining the total premium. The anticipated royalty for the entire lease area shall be taken as a part of the entire premium.

So far as the rent is concerned, it shall only be confined to surface rent for the entire lease area.

Audit has to see

1. Whether the premium amount has been properly arrived at and truly set forth in the document.
2. Whether the dead rent and surface rent has been correctly calculated as per rate applicable.
3. Whether lease period has been correctly taken for rent amount.
4. Whether proper amount of stamp duty has been collected on the deed.

Sale deed of immovable property with building/super structure

In the cases of sale deed/gift deed etc. of immovable property with building/super structure the audit has to see

1. Whether assessment of valuation of buildings/ superstructures has been as per guidelines (**Annexure-VIII**) issued by Government from time to time.

2. Whether assessment of valuation taking into account the plinth areal built up area and super built up area.
3. Whether calculation of valuation of area on the basis of carpet area has been done.
4. Whether production of approved plan of the competent authority of the building/super structure insisted upon.
5. Whether cost towards Electrical and PH fittings included in cost of building
6. Whether depreciation is allowed and amount calculated properly with reference to age of building.

B) Registration and Related Fees – In the audit of registration and related fees, the following points should be seen:-

- (i) the nature of document is examined to see that the correct rate of fees is determined therefor;
- (ii) where the rate is based on value or consideration the same has been properly determined with reference to the recitals in the documents or otherwise;
- (iii) the exemptions from fees permitted are examined carefully to see that they fall within the notification allowing such exemption;
- (iv) no exemption is allowed merely on the ground that the stamp duty is also exempted;
- (v) where stamp duty was not payable as a result of an exemption notification and not by operation, of proviso to Section-3(1) of the Stamp Act, no exemption of fee is allowed under item-1 of fee exemption;
- (vi) the registering authority has actually satisfied himself that the condition of exemption were satisfied and this could be established from record;
- (vii) all fees realisable for the various services rendered by the Registration Department have been correctly determined and realised;
- (viii) a proper receipt has been granted for the fee realised;
- (ix) all moneys received are accounted for in the Cash Book and remitted into Treasury next day and the remittances are supported by treasury challans;
- (x) monthly reconciliation is done between departmental figures and treasury figures;
- (xi) fines leviable under the Act and rules made thereunder are actually levied and collected;
- (xii) remission of fines and refunds are authorised by Competent Authority;
- (xiii) proper account of Receipt book is kept;

C) Records and Registers:-

In addition to the documents, the registers and other subsidiary records which are to be checked during the course of audit of Sub-Registrar Offices Such registers etc. may be audited in the following manner:

1. Cash Book.

- (i) The receipt side of the Cash Book should be checked with the counterfoils of all receipts to see that they agree;

- (ii) The verification of remittances into treasury, shall be conducted with records of the treasury, to see that they agree;
- (iii) The closing balance of cash should be verified by the Drawing Officer by recording a Certificate to that effect at the close of days transaction; (iv) Carry forward of balances are correctly done.
- (v) Closing balance of the Cash book in respect to DDO Current Account tallies with the closing balance of the bank statement.
- (vi) User fees and e-stamping receipts are promptly credited to proper head of account without undue delay.

2. Receipt Books/Stock Register of Receipt Books.

- (i) The number of receipt books received from Government Press/other sources agrees with the indent/requisition and all the books are kept under lock and key;
- (ii) The No. of receipt forms contained in a book is recorded on the covering page of the receipt book under the initial of a responsible officer and all forms are machine numbered;
- (iii) The issue of receipt books and the return of used up books are duly recorded and acknowledged;
- (iv) Only one book is issued to an individual on return of the previous used up book;
- (v) For cancelled receipts both the original and the counterfoils of the book should be cancelled;
- (vi) Has the stock been compared with the book balance at the end of every quarter.

3. Fee Book/Account A.C.B.D.

Fee book is a subsidiary cash book wherein all the fees and fines collected daily by the Sub-Registrar are initially accounted for. The total of each day is carried forward to the receipt side of the main cash book for remittance into treasury. The fee book also contains the document No., nature of document and value, name of the executant, volume No. of copy book wherein the documents is copied, dates of execution, presentation and completion of the document, stamp duty levied on the documents and the Thana No. in which the property is situated.

The fees may be verified with reference to the receipts issued to the party and the discrepancy, if any, pointed out. The correction of the levy of stamp duty on each and every document may also be checked with the entry of stamp duty in the Fee Book. From the date of completion and delivery of documents, it can be checked whether there has been delay in the delivery of documents to the parties and if so whether proper fees in shape of safe custody fees and fines have been realised and properly accounted for in the Fee Book. It can also be checked whether the documents of different categories have been copied in the proper volume of the copy books.

4. Copy Books.

Copy books are register books wherein the true copy of all documents are filled. Copy books are maintained in 5 volumes as follows:-

Book-I Register of non-testamentary documents relating to immovable property;

- Book-II Record of reasons for refusal of register;
- Book-III Register of wills and authorities to adopt;
- Book-IV Miscellaneous Register;
- (Book-I to IV are maintained in all Registration Offices)
- Book-V Register of deposit of wills (kept in the office of the Registrar).

The above books are all permanent records of the Department. The actual classification of the documents and the stamp duties leviable thereon are checked in audit by scrutinising the recitals in the copy books. The copy books are therefore, the main records of the Registration Department.

5. Indexes:

The documents registered in a Sub-registry Offices are indexed in two books, namely Book-I showing documents according to the name of executants and Book-II showing documents in order of Villages. From Index No. 1, it is known what property a particular person has sold during a year. Index No. 2 indicated what are the properties sold in a particular village in a year. It is to be seen whether all the columns of the indexes have been filled up properly. While checking under-valuation documents under Section 47-A the required information, namely the type of land sold in the same village, relating to 3 consecutive years up to the end of the preceding month in which the document in question is presented for registration, the document number, date of sale and value at which sold shall be checked from the particulars available in the Indexes.

6. Register of Impounded Documents:

This register is to be seen in order to verify:-

- (1) whether the documents impounded under Section-33 of the Stamp Act and sent to the Collector for determination of proper stamp duty are also entered in it and the documents finalised and received back from the Collector are shown as cancelled against the entries;
- (2) whether the stamp duty determined by the Collector and the fines imposed thereon are realised from the persons and entered in the Register as such;
- (3) whether the cases outstanding with the Collector are pursued by the registering officer for their early finalisation; and
- (4) whether the register is closed at the end of every year.

7. Register of Under-valuation of documents:

This register shows the details of the documents marked undervalued by the registering officer and sent to the District Registrar/ addl. Sub Collector/Sub-Collector/Dy. I.G.R/IGR. for determination of the true market value of the property transferred and stamp duty leviable thereon. Like the Register of Impounded Documents, the Register of Under-valuation of Documents is to be scrutinised to see whether the documents finalised and received back from the District Registrar are cancelled from the Registrar and details of the duties and fines realisable as ordered by the District Registrar/ addl. Sub Collector/Sub-Collector/Dy. I.G.R/IGR are correctly noted in the respective column. The documents not received back may be commented in audit. Action

taken by the Sub-Registrar for getting the cases finalised may also be ascertained. Monthly/annual report on under valuation cases are maintained properly and sent to IGR timely.

8. Register of Unclaimed Documents:

It is to be seen that the documents remaining unclaimed after 15 days from the date of completion of registration are transferred from the Fee Book to the Register of Unclaimed Documents. Proper fees namely safe custody fees along with fines at prescribed rates are realised and accounted for in respect of documents delivered subsequently out of the list of unclaimed documents and no document is delivered without realising such fees and fines. The register is to be verified with the Fee Book to see that the date of delivery of documents are correctly noted in both the records and also agrees with the date of delivery recorded on the back side of the original receipt issued to the party. Any disagreement as to the date of delivery which is the guiding factor for charging fees may be scrutinised.

9. Refund Register:

Fees which are refundable to the parties are entered in this Register. It is to be seen that the fees collected are actually in excess of the fees realisable on the document. It is also to be seen that notices are issued to the parties to get the refunds and for that purpose address of the parties entitled to refunds are noted in the Register. It is, further, to be seen that refund becoming due for more than 3 year lapses to Government account when the document to that effect is destroyed. After this refund is made the same is noted against the original entry in the Fee Book.

10. Court Fees Register:

The register records the details of court fees charged in each document effecting transfer of property from one person to another. It is to be seen that a fee is charged in respect of property situated in each village contained in the document. It is also to be seen that notices affixed with court fee stamps are sent to concern Tahasil Office within 3 days from the date of collection. This register is to be checked with the rough drafts to see that the total number of documents of different category involving transfer of property as per rough draft agrees with the number of documents for which notices are sent to Tahasil Office as per Court Fees Register. Any disagreement between the figures shows that either all the court fees realised have not been sent to Tahasil or court fees realised have not been properly accounted for.

11. Money Lending Register:

The entries in the Register shall be checked with the application of the parties for obtaining money lending licence or renewal of the same. The amount mentioned in the applications must agree with the same entered in the Register. The prescribed fees shall be checked to see that they have been properly levied. The following is the rate of levy of registration fees.

	<u>Capital</u>	<u>Fees (Rs.)</u>
(i)	Up to Rs.1000	5
(ii)	Over Rs.1,000 and up to Rs.2,500	10
(iii)	Over Rs.2,500 and up to Rs.5,000	15
(iv)	Over Rs.5,000 and up to Rs.10,000	20

- (v) Over Rs.10,000 25

Fee for renewal of registration is the same as the registration.

12. Register of Visits and Commission:

The entries in the register are to be checked with the reference to applications of the parties for such visit of the Sub-Registrar at the private resident of the parties. It is to be seen that in cases of examination of persons under Section-33 and 38 of the Indian Registration Act, 1908 the documents must be presented in the Office of the Sub-Registrar while under Section-31 the document shall be presented at the private residence of the executant. The Sub-Registrar is to examine the executants only at his private residence. All applications for visit etc. shall be accompanied with the fixed fee as laid down in the Table of Fees under the Indian Registration Act, 1908.

D) **Cases under Section 47-A of the Indian Stamp Act** – In this connection it should be seen that:-

- (a) Year-wise analysis of pending cases;
- (b) Cases where no action has been initiated by the Authority authorised by the Govt.in exercise of powers conferred by sub clause (6) of clause 9 of Section 2 of IS Act acting as Collector for Section 47A, with date of reference by the SubRegistrar or other Officer;
- (c) Cases where action was initiated after a delay of over one year, with date of reference by Sub-Registrar or other officer and date of initiation of action;
- (d) Cases where after initial show-cause notice, no further action was taken, with relevant dates to show the time-lag involved;
- (e) Cases where notice calling for the instruments under suo motu action was not issued or issued after a long delay or where no follow up action was taken after initial notice calling for the document together with relevant dates to indicate the delays;
- (f) Cases where full information was obtained but remained to be finalised, with relevant dates to show that actual extent of delay in such finalisation; and
- (g) Cases where final orders were passed but no action was taken to recover the deficient duty/penalty.

CHAPTER-XIV

Raising and Pursuance of Objections

14.1 Improving the quality of Inspection Reports

The broad objective of compliance auditing is to enable assessment of whether the activities of auditable entities are in accordance with the authorities¹governing those entities

¹ Authorities include the Constitution, Acts, laws, rules and regulations, budgetary resolutions, policy contracts, agreements, PPP contracts, established codes, sanctions, supply orders, agreed terms or the general principles governing sound public sector financial management and the conduct of public officials.

towards expressing a conclusion designed to enhance the degree of confidence of the intended users.

The Compliance Auditing Guidelines adopted by the Department institutionalises the processes for planning, conducting, reporting and follow up of compliance audits. The guidelines envisages a top down, risk based and department centric approach and aims to instill the process rigour in audit implementation towards achieving the objectives of compliance auditing. The process rigour needs to ultimately enhance the quality of Inspection Reports. This guidance Note, therefore, is intended towards establishing the specific procedures that should be followed while planning, conducting and reporting the results of compliance auditing through Inspection Reports.

The guidance notes emphasizes the need for effective planning, including use of data analytics, prior to commencement of audit. Further, this guidance prescribes a process based Title Sheet to accompany all Draft Inspection Reports at the time of submission to field Headquarters, which includes certification of the audit process.

The specific procedures that determine the efficiency and effectiveness of compliance audit are given below.

A) Planning compliance audits

Evidence bases approach and the opportunities presents by data analytics need to be harnessed to integrate data from various sources and formats to gain deeper insights, identify and analyse risk exposures of entities as envisaged in the compliance Auditing Guidelines. Use of IT resources for data analytics is encouraged since this could obviate the need to visit auditable entities. The macro and micro level risk assessments would lead to a better prioritization of the Auditable Entities and quality Annual Audit Plans and enable identification of focus audit efforts on the perceived high risk areas/activities. The procedures for planning compliance audits are:

- 1) **Data Analytics** : Data Analytics should be carried out by the Data Analytics Group or Reports Section, which involve the following step:
 - (i) Map (Identify) the relevant audited entity databases and third party databases (Refer the Big Data Management Policy)
 - (ii) Collect the Databases.
 - (iii) Analyse it as per data analytic guidelines which is used for audit plan as input..

2 Maintenance of Guard file:

A guard file should be maintained for each auditable entity containing the legislations/rules/policies/orders that apply to the entity, Financial and Outcome budgets, important long term contracts/MoUs and internal control process/procedures instituted by the entity (internal documents). It should also contain relevant sections of external overarching documents such as the Economic Survey, Finance Commission Reports, Indian Public Finance Statistics published by Government and policy thrust in the relevant sector. This guard file should be updated in every audit. **3 Desk Review:**

The audit party (or alternatively the SAO/AO in charge of the audit party) identified for coordinating the audit of a group of entities) should carry out a desk review at Headquarters before embarking on an audit. The review should comprise a study of the guard file, data

analysis to determine the direction/focus of audit and to identify records/transactions that are potentially error prone for verification in the field. Ideally this can be synchronised with the quarterly scheduling of audit, when audit of similarly placed entities could be grouped/scheduled simultaneously(e.g. billing units/schools/PWD units etc.) so that focus areas/common focus areas could be defined and pursued in audit. Use of data analytics at this stage is recommended. While ordinarily a desk review needs to be carried out for gaining an understanding of the entity to be audited and its focus areas, in certain cases, based on the context-size, complexity, scale of audit, desk review as a distinct procedure may not be warranted. In such cases, specific relaxation should be obtained from the concerned Group Officer, duly explaining the circumstances and recording/documenting the reasons for the relaxation, before commencing the audit.

4 Planning audit procedures

Based on an understanding of the individual entity (after the desk review), the SAO/AO in charge of the audit party should prepare a plan of audit procedures for the specific entity detailing the audit objectives, scope of audit, main focus areas for audit and assignment plan for the team members, which should be approved by the respective Group Officers before the audit is undertaken. A recommended format for planning audit procedures is provided as **Annexure-IX**. Where a specific subject matter has been sustained implementation would result in achieving better audit process outcomes as well as contribute to enhancing to quality of assurance.

B) Conducting audits

During this process, monitoring the field audit parties and supervising the quality of audit and documentation of the field audit work are the most critical processes. The audit procedures that should be followed to achieve better process outcomes are:

1 Interface with Headquarters:

An effective two way interface between field audit parties and Headquarters need to be established during the field audit process whereby Headquarters can effectively monitor the field audit process and the audit parties can report on audit challenge being encountered and also follow up on Headquarters directions. This would involve the following:

- (i) Technological solution such as the OPTIMA being implemented need to be leveraged to enhance the quality and effectiveness of monitoring.
- (ii) Issues emerging from Group Officer Supervision should be effectively followed up and reported. A format has been devised to be provided by the field audit party as part of the Title Sheet to the Draft Inspection Report.
- (iii) Any systemic issue observed during audit should be communicated to other parties carrying out similar audits to enable a holistic assessment across all audited entities.

2 Certification of field audit process:

The SAO/AO of the field audit party should certify that the audit process was conducted as planned in accordance with the Auditing Standards and Code of Ethics and that documentation requirement have been adhered to. The certification may be part of the Title

Sheet that the filed audit party submits along with the Draft Inspection Report. The revised format of the Title Sheet is provided as **Annexure-X**.

C) Reporting results

Preparation of Draft Inspection Reports and vetting of Inspection Reports are very crucial processes. As envisaged in the Compliance Auditing Guidelines, the findings in the Inspection Reports should be presented in two parts– Part-IIA comprising, significant audit findings and Part-IIB comprising other incidental findings with best practices being separately highlighted. The vetting process should have the same rigour as that adopted for Draft Paras. The following procedures should be adopted in this regard. **1. Presentation of Draft Inspection Report:**

- (i) Each para should clearly bring out whether the deficiency/best practice is an isolated case or it has a systemic connotation.
- (ii) The paras should be drafted in an orderly manner by identifying the criteria (both for regularity and propriety subject matters) against which the subject matter is being evaluated, describing the condition (deviation from criteria as observed in audit), correlating the cause of deviation and determines the effect of deviation. The reply of the audited entity should be incorporated and audit rebuttal/contention thereon should be clearly presented.
- (iii) While reviewing paras outstanding from previous Inspection Reports, in case of a continuing deficiency or a persistent irregularity the audit team should identify systemic issues/control deficiencies rather than routinely updating the paras with latest information/revised monetary value.

2, Vetting of Inspection Reports

- (i) The vetting process should ensure that every finding is supported by sufficient and appropriate evidence (Key documents) and conclusion reached should be appropriate in the circumstances.
- (ii) It has to be ensured whether the IR paras have been categorised appropriately as Part-IIA and Part-IIB paras respectively. An illustrative list of paras that should be categorised in Part-IIA and Part-IIB are provided as **Annexure XI**.
- (iii) While seeking approval of the Group Officer for issuing the Inspection Report, a judgement of the persistent irregularities that need to be brought to the notice of the Executive through a 'Department Appreciation Note' needs to be taken. Accordingly a 'Department Appreciation Note' may be issued to the respective Principal Secretary by the PAG/AG as envisaged in the Compliance Auditing Guidelines.
- (iv) In order to maintain the deterrent value of audit, some low risk entities may have to be audited and in such cases 'nil' reports may have to be issued. However, it has to be ensured that the requisite process rigour has been adhered to. All cases of 'nil' reports should be well documented. Logically borne out and should be issued only after prior approval of the PAG/AG of the field office.
- (v) The Inspection Report should be issued within a month of completion of audit. The Inspection Report should be sent to concerned unit of SR/DSR /IGR, Odisha, Cuttack and Principal Secretary to the Government of Odisha, Revenue and Disaster Management Deptt. Bhubaneswar.

D) Grading of Inspection Reports

The Inspection Reports should be graded so that their quality can be benchmarked. A scoring methodology has been defined to measure the efficiency and effectiveness of critical audit processes against a maximum score of 100, which would consequently be translated into a grade to evaluate the quality of Inspection Report on a scale of 10. The process scoring methodology and grading matrix of Inspection Reports is provided as **Annexure XII**.

The vetting section in State AG Audit Offices and Reports/Headquarters sections in other Field Offices should be vested with the responsibility of scoring and grading each Inspection Report, which should be approved by the Group Officer after the despatch of each Inspection Report. Extant instructions require that Inspection Reports should be issued with the approval of the Group Officer, which has to be diligently observed in all cases.

At the Group Officer level, the mechanism of grading of Inspection Reports would represent a self-certification process. It provides a framework for objective evaluation, as process parameters and their scoring methodology have been prescribed. As a control measure, the procedure of scoring and grading Inspection Reports should be periodically reviewed by the PAG/DG/AG/PD of the respective field office by random selection of Inspection Reports, which should include Inspection Reports of Audited entities that were considered high risk.

The grading of Inspection Reports should not remain restricted as an isolated exercised should distinctly reflect in the overall performance assessments of the field office. The peer review and Inspection team from headquarters need to include this as an item in their respective checklist to assess the scoring and grading procedure for their compliance and efficacy.

14.2 General Inspection:-

The audit of stamp receipt and registration fees is conducted in the offices of the Sub-Registrars and District Sub-Registrars of Odisha State

A) Party Personnel: -

The Audit Party consists of two Asst. Audit Officers/ Supervisor and one Senior Auditor/Auditor. The percentage of Inspecting Officer's supervision is minimum 50 *per cent* of the party days.

B) Raising of Objections:-

The following procedure should be followed during local audit of registration offices including raising of objection, etc. -

- (i) On the first day of the local audit, the Assistant Audit Officer/Supervisor should prepare a list of documents (month-wise), records, registers including the records of collection and remission of receipts, etc. A detailed scrutiny of the documents regarding classification, correctness of levy of stamp duty and fees, etc. should be conducted to the extent prescribed by the Assistant Audit Officer/Supervisor and the Senior Auditor/Auditor as per allocation of work. The allocation of work,

selection of months for detailed audit, verification of drawals, remittances etc. should be prepared on the first day of audit and got approved by the Reviewing Officer when he first joins the party. Physical verification of closing balance of cash should be made on first day of arrival of Inspecting Officer, jointly in presence of the head of the auditee.

- (ii) It should be seen that all cases are checked by Assistant Audit Officers/ Supervisor or the Senior Auditor/Auditor and reviewed by the reviewing officer. When any irregularity or mistake is noticed the same should be brought to the notice of the Head of Office in the form of Preliminary Objection Memo (POM) with a request to return the same with replies within 24 hours/ before closing of inspection, whichever is earlier.
- (iii) In drafting the preliminary objection memo, care should be taken to see that they are worded courteously and no definite conclusion should be drawn against any mistake in the assessment, etc., particularly where interpretation of law is involved, it should only bring out the omissions that appear to have occurred in computation of duties and fees or application of law or rules, notifications or exemptions with request to the officer concerned to verify the audit objections and take action as deemed necessary under intimation to audit, defects should not be recorded in general terms and unnecessary details should be dispensed with. All exaggeration of language or facts should be avoided. General objections should not be raised unless they are supported by concrete instances. The financial effect to the objection should always be worked out and mentioned in the preliminary objection memo.
- (iv) In respect of cases where objections are taken during the course of local audit, the following particulars should invariably be mentioned in the preliminary objection memo, as well as in the Draft Inspection Report (DIR) :-
 - (a) Name(s) of the parties or other persons liable to pay the duties and fees;
 - (b) Provisions of the Act, Rules, etc., under which assessed;
 - (c) Period to which the case relates;
 - (d) Date of computation of duty, etc.;
 - (e) No. and date of document and the classification thereof as registered;
- (v) The months selected for audit and the allocation of work should be specified in Inspection Report indicating the member of the party who checked each document, record or file. The list of documents or cases not produced to audit should be prepared and a para on non-production of records incorporated in the Draft Inspection Report.
- (vi) The objection relating to important matters and irregularities and the paras of previous Inspection Reports which cannot be settled on the spot should be incorporated in the Draft Inspection Report for further pursuance by the Receipt Sector Audit Headquarters Section.
- (vii) The Draft Inspection Report should be drafted during the concluding days of audit by the Reviewing Officer himself in computerised, from the materials available in

the preliminary objection memo and the report should be discussed with the Head of Office. Where the reviewing officer is not available, this work should be done by the senior most Assistant Audit Officer/Supervisor. The Draft Inspection Report is divided into three parts as detailed in **Annexure XIII**.

- (viii) In all cases, the paras, in the report should be self-contained and the views expressed by the registering officer in reply to the preliminary objection memo on which the para is based and the name of the party member who contributed the objection should be noted against the para in the report.
- (ix) All objections relating to excess realisation of duties and fees should not be issued as a preliminary objection memo nor included in the Draft Inspection Report. A note indicating the particulars thereof should be enclosed to the report for further examination at Revenue Sector Audit Headquarters.
- (x) All paras in Part-II(A) and other paras likely to materialise as draft paras should receive special attention of the Reviewing Officer and Assistant Audit Officer/Supervisor. In respect of all these paras, suitable draft notes should be prepared by the Reviewing Officer. This should contain full and detailed information and all the facts mentioned therein should be fully documented by copies of relevant correspondence, extracts of the documents or other supporting papers. The chronology of events should be carefully noted and in all cases the exact date (s) or periods should be mentioned.

The draft notes should be discussed with the Registering Officer and his specific replies or comments obtained in writing. All such draft notes should be referred to in the relevant columns of the title sheet and enclosed to the Inspection Report.
- (xi) The Draft Inspection Report should be received within seven days and issued within thirty days from the completion of audit after vetting.
- (xii) The Draft Inspection Report should be edited by the Headquarters section with due check of arithmetical computations and scrutiny of the correctness and validity of the objections and the Inspection Report after approval of the Group Officer should be issued to the Registering Officer within one month of completion of audit. A copy of the report should also be sent to the Head of Department (i.e. Inspector General of Registration) and to the Administrative Department of Government. Important irregularities should be brought to the notice of the Government by a special letter. The replies of the Registering Officer should be routed through the District Sub-Registrar and the Inspector General of Registration.
- (xiii) The paras included in the final Inspection Report should be pursued by Revenue Sector Audit Headquarters from time to time till they are finally settled. All objections having money value should be entered in the Objection Book and their clearance watched. No objection which is included in the Audit Report should be taken as settled until discussion in the Public Accounts Committee is over.
- (xiv) The Headquarters section entrusted with the work of registration receipts will be responsible for :-

- (a) Watching the receipt of Draft Inspection Report editing and issue of Inspection Reports;
- (b) Pursuance of objection contained in the Inspection Report and keeping necessary records of pending Inspection Reports and paras;
- (c) Maintenance of Objection Book and watching clearance thereof;
- (d) Receipt and examination of all amendments to the Act, Rules, Notifications, Circulars, Judgements of Courts and instructions from Comptroller and Auditor General concerning these receipts and communicating them to field parties;
- (e) Examination of specific issues arising out of the Inspection Report or otherwise and preparation and circulation of guidelines for conducting audit thereof;
- (f) Receipts and examination of doubtful points referred to by the field parties or others concerning the subject and issue of suitable clarifications;
- (g) Preparation and submission of report due to the Comptroller and Auditor General in time;
- (h) Preparation and issue of Draft Audit Paras and Briefs for the Annual Audit Report and dealing with the comments of the Comptroller and Auditor General thereon;
- (i) Any duty specifically entrusted under any other departmental manual, Rules or Orders as may be applicable;
- (j) Any other item of work which has been or may be entrusted by the Principal Accountant General or the Senior Deputy Accountant General (Revenue Sector Audit).

CHAPTER-XV

Model Paras

A. Short levy/realisation of Stamp Duty and Registration Fees due to registration of documents under Agreement for Sale.

As per Article 48(f) of Schedule I-A (Odisha Amendment) of Indian Stamp Act, 1899 (IS Act) read with explanation below Article 23 of the Act *ibid*, an agreement to sell any immovable property or a Power of Attorney shall, in case of transfer of possession of such property before or at the time of or after execution of such Agreement for sale/Power of Attorney, be deemed to be a conveyance and SD thereon shall be chargeable accordingly.

During test check of documents relating to Agreement to sell and General Power of Attorney (GPA) inDSRs and SRs, Audit noticed (between and) in Documents that the owners of land executed agreements to sell with prospective purchasers/ Attorney holders (second party) transferring them the possession of land measuring acres valued at Rs..... crore. Audit noticed that despite the possession over land being transferred to the prospective purchasers, the Registering Authorities (RAs) while registering the documents, treated them as Agreements for Sale and realised SD and RF of Rs..... thereon instead of treating them as deemed conveyance and realising SD and RF of Rs..... This resulted in short realisation of SD and RF amounting to Rs.....

After the cases were pointed out, the DSRs and SRs stated that Section 47A of the Act was not applicable in case of Power of Attorney and Agreement for Sale on value of the land. However, the RAs did not invoke Section 33 of the Act though these deeds were stamped as conveyance.

The matter was reported to the IGR, Odisha in and to the Government in Their replies are awaited (.....).

(Para 4.6.1 of Audit Report (Revenue Sector) for the year ending March 2014).

B. Short realisation of Stamp Duty and Registration Fees adopting incorrect consideration.

Section 27 of the IS Act, 1899 (Odisha Amendment) provides that the consideration (if any), the market value of the property and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein. As per Article 35 (a) (vi) and Article 35 (c) of Schedule I-A of the IS Act (OA) read with Article 23 (b) of Schedule I-A (OA of 5 December 2005), where a lease is granted for a period exceeding 30 years but not exceeding 100 years for a fine or premium or for the money advanced in addition to rent reserved, SD is to be levied as a conveyance at the rate of five *per cent* on the amount of premium or consideration set forth in the deed or the market value of the property whichever is higher along with four times of annual ground rent and cess. If at the time of registration, the RA finds that the consideration was not correctly recorded in the

document, he may book the case under Section 47.A (undervaluation) or impound the case under Section 33 of the Act.

During test check of lease deeds in, Audit noticed (.....) that parcels of land measuring acres of both commercial and residential area in mouzawere leased out during the period between by lessors to lessees for a period ranging from 59 to 90 years. The market value of the above land as per Bench Mark Value (BMV) was Rs..... on which SD of Rs..... and RF of Rs..... was leviable. Audit noticed that while registering the lease deeds, the RA accepted the consideration money of Rs..... recorded in the deeds without verifying the BMV of the land and accordingly levied SD of Rs..... and RF of Rs. This led to short realisation of SD of Rs..... and RF of Rs.

After Audit pointed this out,stated (.....) that the fact would be intimated to Industrial Infrastructure Development Corporation of Odisha Ltd. (IDCO), Government of Odisha (GoO) and the lessees for necessary action, whereas stated that SD and RF was realised as per recital in the deed as the lease deeds did not come under purview of Section 47A of the IS Act. He further stated that the matter would be intimated to lessor and lessee. However, the Registration Act and Rules do not debar the RA to invoke Section 33 in the event of incorrect disclosure of the value of the property in the document presented for registration.

The matter was reported to the IGR, Odisha, Cuttack in and to the Government in Their replies are awaited (.....).

(Para 4.6.2 of Audit Report (Revenue Sector) for the year ending March 2014).

C. Short realisation of Stamp Duty and Registration Fee on Sale Certificates.

As per Article 18(b) of Schedule I-A of Indian Stamp Act, 1899 as amended by Odisha Act 1 of 2003, certificate of sale granted to a purchaser of any property sold by public auction shall be deemed as conveyance and SD shall be charged accordingly on the consideration equal to the amount of purchase money. Instrument as defined under Section 2(14) of the Stamp Act, 1899 includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished or recorded. Sale certificate issued under Rule 9(6) of Security Interest (Enforcement) Rules, 2002 in favour of auction purchaser while securing immovable property from borrower is therefore an instrument since possession of the property is handed over to the purchaser and right of the property is recorded in the sale certificate and endorsement as “registered” is recorded by the Registering Authority (RA) under Section 60 of Registration Act.

During analysis of e-Registration database and test check of records relating to sale certificates in the offices of (DSRs) and (SRs) betweenandrevealed that sale certificates in respect of land auctioned for Rs..... were endorsed by the DSRs / SRs as “registered” betweenand Audit noticed that as against SD of Rs..... realisable on all the documents at the rate of five *per cent*, the DSRs / SRs realised SD of Rs..... only without any basis. Similarly, in out of the above documents presented for registration, Registration Fee (RF) of Rs..... was realised as against Rs..... realisable at the rate of two *per cent*. This resulted in short realisation of SD of Rs..... and RF of Rs.....

After Audit pointed out (.....) these cases, stated (between and) that sale certificates are not compulsorily registrable under Section 17(1) of Registration Act and are only to be filed in Book No. 1 as per the provisions of Section 89 (4) of Registration Act. Whilestated (.....) that compliance would be submitted after scrutiny of the document,admitted (.....) the lapses andstated (.....) that demand would be raised. Replies ofare not tenable as sale certificates are to be compulsorily stamped as per Article 18 (b) of Schedule I-A of IS Act, 1899 at the rates applicable to conveyance deeds. While registration of sale certificates being optional under Section 18(b) of the Registration Act, when presented for registration, RF is also to be realised at the applicable rate of two per cent. The matter was reported to the Inspector General of Registration (IGR), Odisha, Cuttack inand the Government in Their replies are awaited (.....) (Para 4.5.1 of Audit Report (Revenue Sector) for the year ending March 2015).

D. Short realisation of Stamp Duty and Registration Fee due to misclassification of instrument of conveyance as cancellation deeds.

As per Article 17 of Schedule I-A of IS Act, 1899 as amended in Odisha Act 1 of 2003, in case of an instrument by which any instrument previously executed is cancelled, if attested and not otherwise provided for, SD of Rs.150 is leviable. As per Section 27 of IS Act, 1899 (Odisha Amendment), the consideration, if any, the market value of property and all other facts and circumstances affecting chargeability of any instrument with duty or the amount of the duty with which it is chargeable shall be fully and truly set forth therein. Further, as per Section 64 of the Act, if any person who, with intent to defraud the Government, executes any instrument in which all the facts and circumstances are not fully and truly set forth or neglects or omits fully and truly to set forth therein all such facts and circumstances or does any other act to deprive the Government of any duty or penalty under this Act, shall be punishable with fine which may extend to five thousand rupees.

The term “conveyance” as defined under Section 2(10) of IS Act, 1899 includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for in Schedule 1-A of the Act.

During test check of e-Registration database and copies of deeds in the office of, Audit noticed that cancellation deeds were registered during and SD of Rs.and Registration Fee (RF) of Rs..... in each case were realised. The reasons for cancellation as recorded in the said deeds, among other things, were that consideration money was not received after execution of the original deeds. Audit scrutinised the original deeds and noticed that the vendors had already received full consideration money at the time of execution of such deeds and rights and interests over the said properties had been transferred to the vendees. As such, if the original vendors intended to reacquire the said properties by cancellation of original deeds, the same should have been reconveyed through execution of fresh conveyance deeds and SD and RF should have been realised at appropriate rates applicable to conveyance deeds. Thus, registration of the above instruments of conveyance as cancellation deeds resulted in short realisation of SD of Rs. and RF of Rs..... Besides, fine was leviable.

After Audit pointed out (.....) these cases,.....stated (.....) that compliance would be submitted after scrutiny of the documents.stated (.....) that as per Article 17 of IS Act, 1899, any instrument by which any instrument previously executed was cancelled, if attested, SD is leviable at Rs.150. The reply ofwas not tenable since rights and interests to the properties were already vested with the vendees through registration of sale deeds on receipt of full consideration money and the same could not be divested unto the vendors again by registration of deed of cancellation even with the consent of the parties. The matter was reported to the IGR, Odisha, Cuttack inand Government in..... Their replies are awaited (.....).

(Para 4.5.2 of Audit Report (Revenue Sector) for the year ending March 2015).

E. Short realisation of Stamp Duty and Registration Fee due to undervaluation of buildings.

As per Section 27 of IS Act, 1899 (Odisha Amendment), the consideration, if any, the market value of the property and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth in the document. Government of Odisha issued guidelines in March 2011 and in December 2013 for valuation of buildings / superstructure with instruction to registering authorities to follow the guidelines while checking the valuation of buildings / superstructure set forth in the instruments presented for registration. As per Section 47A of the Act, in case of undervaluation of a property during registration, the case shall be referred to the Collector who would determine the value and the deficient amount shall be paid by the person liable to pay the duty.

During test check of conveyance deeds in the offices of DSRs and SRs, Audit noticed (betweenand.....) that parcels of land measuringacres with buildings sold by the vendors to the vendees for a consideration of Rs..... were registered betweenand It was however noticed that while the value of parcels of land measuring..... acres was Rs..... crore as per the guidelines issued by Government in March 2011, the value of the remaining.....parcels of land measuring acres of land registered inwas Rs..... as per the Government's guidelines issued in December 2013. However, the RAs, while registering the documents, levied SD and RF on Rs..... instead of Rs..... as per the above guidelines. This resulted in undervaluation of property by Rs..... and consequential short realisation of SD and RF amounting to Rs.....

After Audit pointed this out,stated (.....and.....) that the matter would be looked into and compliance would be intimated to Audit. However,stated (between and) that the guidelines issued on 13 December 2013 prescribing rates of buildings and superstructure were received belatedly between 19 and 23 December 2013 and hence could not be adhered to. The replies of were not tenable as deficit of SD and RF caused due to undervaluation of property in the said documents registered at old rates after revision of rates in the guidelines need to be realised as per the provisions of Section 47A of IS Act. The matter was reported to the IGR, Odisha in and the Government in Their replies are awaited (.....).

(Para 4.5.3 of Audit Report (Revenue Sector) for the year ending March 2015).

F. Short realisation of Stamp Duty and Registration Fee due to registration of documents as General Power of Attorney

As per Article 48(f) read with explanation below Article 23 of Schedule I-A of IS Act, 1899 as amended by the State in 2003, and Sections 78 and 79 of the Registration Act, 1908, an agreement to sell any immovable property or a power of attorney (POA) shall, in case of transfer of possession of such property before or at the time of or after execution of such Agreement or POA, be deemed to be a conveyance. Accordingly, SD and RF applicable to conveyance shall be charged thereon. Further, it was clarified (December 2011) by the Deputy Inspector General of Registration (Central Region) that as the ‘principal’ permanently hands over the possession of the property to the ‘attorney holder’ for development of land and relinquishes his power to cancel the POA in future, such document should be classified as deed of conveyance and SD and RF should be charged as per benchmark value of the property. Section 33 of IS Act also empowers the RA to impound the instrument if it is not duly stamped.

During test check of documents relating to general power of attorney (GPA) in the offices of, Audit noticed (.....) that in documents, owners of land executed irrevocable / general power of attorney with second parties for land measuringacres valued at Rs..... As per recitals in those documents, the ‘principals’ agreed to transfer the possession of said lands after registration to Attorney holders (second party) to sell, lease out, develop, construct buildings and to receive consideration from prospective purchasers. As such, these documents were classifiable as instruments of conveyance and SD of Rs..... and RF of Rs..... was leviable. However, the RAs, while registering the documents, realised SD of Rs..... and RF of Rs..... classifying the documents as GPA. This resulted in short realisation of SD and RF of Rs.....

After Audit pointed out these cases,stated (.....) that compliance would be submitted after scrutiny of the documents. The matter was reported to the IGR, Odisha inand the Government in..... Their replies are awaited (.....).

(Para 4.5.4 of Audit Report (Revenue Sector) for the year ending March 2015).

ANNEXURE-I

Rates of Discount Allowed to Licensed Stamp Vendors

(Vide Para 1.6)

Description of Stamps	At Headquarters of Special Treasuries/ Sub-Treasuries	At other places. Treasuries/
(1)	(2)	(3)
A. Adhesive		

1. Stamps not exceeding Rs. 50/- each 4% 5%
2. Exceeding Rs. 50/- but not exceeding Rs. 250/- each. 2% 3%
3. Exceeding Rs.250/- but not exceeding Rs.1,000/- each. 2% 2.5%
4. Exceeding Rs.1,000/- but not exceeding Rs.10,000/ 1.5% 1.5% each.
5. Exceeding Rs.10,000/- but not exceeding Rs.25,000/ 1% 1% each.
6. Exceeding Rs.25,000/- each 0.5% 0.5%

B. Hundi Stamps and Impressed Stamps

1. Not exceeding Rs.200/- each 4% 6%
2. Exceeding Rs.200/- but not exceeding Rs.500/- each. 3% 5%
3. Exceeding Rs.500/- but not exceeding Rs.1,000/- each. 2% 3%
4. Exceeding Rs.1,000/- but not exceeding Rs.10,000/ 1.5% 1.5% each.
5. Exceeding Rs.10,000/- but not exceeding Rs.25,000/ 1% 1% each.
6. Exceeding Rs.25,000/- each 0.5% 0.5%

C. Court Fee and copy Stamps 1.50% 2.5%

N.B.:-1.No discount shall be allowed to the licenced vendor if the total value of the purchase at one time exceeds five lakh rupees or does not amount to one hundred rupees..

[Amendment 24.5.2018)

ANNEXURE-II

Fees, duty and penalty fixed under the Indian Stamp Act other than those in Schedule-I-A.

(Vide Para 5.4)

Sl. No.	Reference to Section.	Description	Extent of Fee Duty Penalty.
(1)	(2)	(3)	(4)
1.	Section-4	Where several instruments are employed for completing a sale, mortgage or settlement, the principal instrument is chargeable with the duty prescribed in Schedule-1-A. Each of the other instruments is chargeable as shown in Column-4.	Each of the other instruments is charged with a stamp duty of Rs.10.00
2.	Section-6	For a counterpart or duplicate of any instrument for which stamp duty has been paid unless it falls within the provisions of Section-6A	Duty to be charged not exceeding ten rupees by Act 1 of 2003.
3.	Section-8	Stamp duty payable by all Local authorities raising a loan by the issue of bonds, debentures or other securities.	One percentum on the total amount of bonds, debentures or other securities issued.

4.	Section-31	Fee for adjudication as to proper stamp.	Such amount not exceeding Rs.20/- and not less than Rs.5/- as the Collector in each case direct.
5.	Section-35	Penalty in the case of an instrument not 'duly stamped' required to be admitted in evidence. (g) When ten times the amount of proper duty or the deficiency in stamping an instrument exceeds five rupees. (h) When does not exceed five rupees.	Penalty of a sum equal to ten times such duty or deficient portion of duty. Five rupees.

ANNEXURE-III

Reductions and remissions granted by the Government of Odisha under Section-9 of the Indian Stamp Act 1899(2 of 1899)

(Vide Para 5.39)

1. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods.
2. Agreement made with the Railway company or Administration which purports to limit the responsibility of the company or administration as declared by the Indian Railways Act, 1890 (IX of 1890), Section-72 sub-section (1) and is in a form approved by the Governor General in Council under sub-section (2) of that section.
3. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923).
4. Attested instrument evidencing an agreement relating to the hypothecation of movable property has been made by way of security for such hypothecation or movable the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt. Duty reduced to the amount chargeable on a bill of exchange under Article13(b) of Schedule-I of the Stamp Act, 1899 for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument, and to half that amount, if such loan or debt is repayable not more than three months from the date of instrument.
5. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with a supply and Transport Officer by a contractor.
6. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

7. Mortgage deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.
8. Instrument of transfer of Government stock registered in the book debt account.
9. Instrument of re-conveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military employ of government on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.
10. Conveyance by endorsement of rights secured by an instrument known as 'Satta'.
11. Agreement Bonds to be executed by Government servants taking loan under Low Income Group Housing Scheme and Middle Income Group Housing Scheme to build and own their houses. (Notification No. 6038-St.17/61-F, dated the 25th February, 1961).
12. Agreements or bond to be executed by the students for taking loan from Government under Loan Stipend Scheme. (Notification No. 34981-St.53/62-F, dated the 8th September, 1962).
13. "Warehouse receipts issued by the Central Warehousing Corporation and Odisha State Warehousing Corporation constituted under the Agricultural Produce (Development and Warehousing) Corporation Act, 1956". (Order No. 17916-St. 29/62-F, dated the 10th May 1963.)
14. Documents executed by and between the Industrial Finance Corporation of India or other financing institutions, the State Government and the recipient of a State-aid by way of guarantee for loans advanced by the said corporation or institutions where the State Government as one of the parties to such documents agreed to pay the required stamp duty.
15. Agreement of Bond executed between the Central Government and the scholar for taking loan under National Loan Scholarships Scheme of Government of India. (No. 8995St.10/64-F, dated the 25th March 1964).
16. Agreements or mortgage bonds executed by the Central Government servants in respect of moneys advanced to them by that government for purchase of motor car, a motor cycle. (No. ST 9/65-19443-F, dated the 14th May 1965).
17. Duplicate copy of the mining lease where Government is the lessor. (ST-27/60-33825F, dated the 19th September, 1966).
18. Any deed of transfer of immovable property either by or in favour of any Development Authority under Odisha Development Authorities Act 1982- (full remission).
19. Documents required to be executed for loans granted by Banks for purchase of Khadi and Village Industries products (full remission) (G.O. Revenue Department Order No. 41012-R, dated the 29th May, 1979).
20. Stamp duty payable on deed executed for initial transfer of land by Government to Industrial Promotion and Investment Corporation Limited, Odisha in connection with Developed Area Programme. (No. ST-72/76-55320-F, dated 27.11.76).

23. All instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit policies of insurances and receipts, (Odisha Gazette, dt. 27.5.1949, Pt. III, P. 750)

1. Remits the stamp duty or Court-fees, as the case may be, payable but for this remission, by or on behalf of banking companies in liquidation in respect of instruments of transfers, mortgages, assignments, powers of attorney, certificates, affidavits, bonds or other proceedings, instruments or writing whatsoever before or under the orders of the Court exercising jurisdiction under the Banking Companies Act, 1949 (X of 1949), in relation to such banks or in respect of copies thereof. (No. 3552-VIJ-1/1955-Judicial dated 4.7.1955).

2. Duty on instruments in the nature of memorandum, agreement or security bond made or entered into by a person in a Community Project Area or Community Development Block for purposes of land reclamation, private industries or development of agriculture remitted. (Odisha Gazette dated 17.2.1956, Pt-III, P212).

3. Duty on affidavit by a displaced person for loan etc. remitted. (Odisha Gazette dated 2.11.1956, Pt. III, P-1157).

21-A :- Instrument in the nature of memorandum, agreement or security bond made or entered into by a Gram Panchayat or any other local body or local committee undertaking execution of local development scheme. (Notification No. 13938/St. 18/54-F dated 26.6.54).

21. (1) Deeds executed for setting up industries on Government land and building in pursuance of Resolution of Industries Department No. IX-HI-31/81-1-20783 dated 31.7.80 and their office memorandum No. IX-H-67/80-1-29864 dated 6.11.80 on government land and building with exceptions as provided therein.

(2) Deeds to be executed for setting up industries on Government land and building as mentioned above but subsequently transferred by Indl. Promotion and Investment Corporation of Odisha Ltd. or Odisha Small Industries Corporation or Odisha Industrial Infrastructure Development Corporation to Private Entrepreneurs. (Stamp-92/81 No. 23697 dated 8.4.81).

22. Gift deed for transfer of private land situated in urban area executed in favour of the concerned urban local body for the purpose of development and planned growth of the concerned urban area in the State of Odisha. (Stamp-94/82 Notification No. 70097/R, dated 4.11.1982, S.R.O. NO. 788/82).

23. Deed executed by small and marginal farmers, agricultural labourers and other weaker sections for obtaining loans up to Rs.10,000/- for agriculture and allied activities for no dues declaration certificate for the purpose of Oath's Act to the effect that the declarant owes no dues to any financial Corporations. (Stamp-73/83-Notification No. 66871, dated 19.10.83, S.R.O. No. 760/83).

24. Deeds executed by small and marginal individual farmers, landless and agricultural labourers for obtaining loans not exceeding Rs.20,000/- for establishment of Biogas unit under Biogas programme implemented under Agriculture Sub-sector from the Scheduled Banks within the meaning of Reserve Bank of India Act, 1934 by mortgaging properties or by hypothecation of crops or by hypothecation of agricultural machinery and

- implements as securities in favour of such Banks – Full. (Stamp-5/86, No. 1540 dated 12.1.87, S.R.O. No. 23/87, E.O.G. No. 1110 dated 3.8.87).
25. Deeds executed for Government land, all lands transferred in favour of registered and recognised district level and State level Sports associations and other organisations for development of Stadia and other sports facilities as per Resolution No. 1099/SC dated 16.2.85 of Tourism, Sports and Culture Department. – Full. (Stamp-40/88, No. 35818 dated 3.6.88, S.R.O. No. 373/88, E.O.G. No. 887 dated 28.6.88).
 26. Guarantee bonds and mortgage deeds to be executed by Bidi Workers/Mines workers to obtain loan under “Build your own House Scheme”.- Full. (No. Stamp-52/89-26808-R dated 2.5.89).
 27. Sale deed to be executed by the Odisha State Housing Board for transfer of land and building constructed thereon under the Self Financing Scheme in favour of a private person. Stamp duty on value of the building, constructed under the Self Financing Scheme. (No. Stamp-79/89-55307-R dated 30.8.89).
 28. Lease deed to be executed by ERRP/IRD/PMMP/PPDP/ITDA etc. beneficiaries in respect of 10 years lease Grama Panchayat Tanks under ERRP.- Full. (No. Stamp-15/8965204-R dated 30.10.1989).
 29. Deed to be executed by small and marginal individual farmers, landless and agricultural labourers for obtaining loans not exceeding twenty thousand rupees advanced under antipoverty programme covered by IRDP/ ERRP/ ITDP/ DWCRA/SCP for SC/PMMP by the Scheduled Banks within the meaning of the Reserve Bank of India Act, 1934 with effect from 1.4.89 by mortgaging properties or by hypothecation of crops or by hypothecation of agricultural machinery and implements as securities in favour of such Banks. (No. Stamp-14/89-68962-R dated 25.11.1989).
 30. As provided in the resolution of the Industries Department No. 36243 dated the 1st December, 1989 and with exception provided thereon where the deed to be executed.
 - (i) For setting up industries on the land allotted by Government to IDCO and other industries and transfer of land/shed by IDCO to industrial units and this shall apply where private lands acquired by IDCO and subsequently allotted to industrial units.
 - (ii) For the land acquired by government and subsequently transferred or allotted to industrial units.
 - (iii) For transfer of industrial units to a new owner/management under the provisions of the State Financial Corporation Act, 1951 and or
 - (iv) For industrial units under proprietorship/partnership firms to be converted to companies for rehabilitation on the recommendation of State level Inter Institutional Committee or otherwise on the recommendation of the IPICOL/ Odisha State Financial Corporation. – Full. (No. Stamp-11589-74130 dated 29.12.89).
 31. Deed to be executed by any fish farmer covered under the FFDA (Fish Farmers Development Agency) Programme for obtaining loans not exceeding twenty five thousand rupees advanced under the FFDA Scheme by Scheduled Banks within the

- meaning for the Reserve Bank of India Act, 1934, by mortgaging properties or by hypothecation of crops as securities in favour of such Banks. (No. Stamp-116/89-6478R dated 6.2.90). – Full.
32. Mortgage deed executed for obtaining term loan for agricultural purpose from scheduled banks and public sector banks up to the monetary limit of rupees ten lakh stamp duty remitted in full and when it exceed rupees ten lakh 2 per cent of amount secured. [R&DM order No.stamp-35/12-55189, dt.21.12.2012].
33. (i) Deed of transfer of land or built up space for carrying out authorised operation by Developers, Co-Developers and Units within the Processing Area remission of stamp duty is full.
(ii) Loan agreement, credit deeds and mortgage executed by the Developers, Codevelopers, SEZ Units, Industry or establishment remission of stamp duty is in full. [R&DM Order No.Rgn.05/2014-27013, dated 21.9.2015].
34. Exemption of stamp duty in full for lease deeds of Government land in respect of following Railway Projects in the State-
- a. Talcher-Bimalagarh New B.G.Rail link project,
 - b. Haridaspur-Paradep New B.G. Rail link project.
 - c. Angul-Duburi-Sukinda Road New B.G. Rail link Project,
 - d. Sambalpur-Titlagarh Doubling Rail project,
 - e. Daitary-Konjhar-Bansapani(DKB) Rail link project,
 - f. Sambalpur-Talcher Doubling Rail project,
 - g. Khurda Road-Bolangir new B.G. Rail link project.
- [R&DM Order No.25660, dt.19.8.2016]
35. Exemption of stamp duty in full for lease deeds of Government land in respect of following Railway Projects in the State-
- (i) Brundamal-Jharsuguda Fly Over connection for joining Down line
 - (ii) Bhadrak-Nergundi third line
 - (iii) Kotavalasa-Jagdarpur Doubling Rail Project
 - (iv) Koraput-Singapur Road Doubling Rail Projecty
 - (v) 3rd and 4th line between Jarapa-Budhapank with Fly Over at Talcher Road
 - (vi) (3rd and 4th line between Budhapank & Salegaon via Rajathagarh
 - (vii) Bye-pass at Khurda Road
 - (viii) Jeypore-Malkangiri New B.G Rail Link Project
 - (ix) Jeypore-Nabarangpur New B.G Rail Link Project
 - (x) Vizianagaram-Titlagarh 3rd line Project
 - (xi) Bhadrak-Vizianagaram 3rd line Project in balance section
- [R&DM Order No.16604, dt.22.05.2017]
36. Remission of stamp duty to followings made by the authority as mentioned below, to the extent mentioned against each. [R&DM Order No.29850, 19.10.2015].

Schedule

Sl. No.	Description of Instruments	Authority	Extent
(1)	(2)	(3)	(4)
1	Deed executed for lease of land by the Government / IDCO to private Industrial Estate Developers.	Managing Director, IDCO	100%
2	Deed executed for lease of land / shed by Government, IDCO and Private Industrial Estate Developers to new Industrial Units and existing Industrial Units taking up expansion, modernization and diversification.		
	a) Micro and Small Sector	G.M, DIC being countersigned by Director of Industries.	75%
	b) Medium Sector	G.M.,DIC being countersigned by Director of Industries	50%
	c) Large Sector	Managing Director, IPICOL	25%
	d) Priority Sector	G.M.,DIC being countersigned by Director of Industries	100%
3	Deed executed for reconstruction and amalgamation of companies when sanctioned by the Court u/s. 394 of the Companies Act provided it falls within the following norms, viz; where-		
	a) At least 90% of the issued share capital of the transferee company is in the beneficial ownership of the transferor company or	Registrar of Companies with countersignature of / Special Secretary / Addl. Secretary / Joint Secretary to the Government, Industries / MSME Department	100%
	b) The transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90% of the issued share capital of the other, or	-do-	100%

(1)	(2)	(3)	(4)
	c) The transfer takes place between two subsidiary companies of each of which not less than 90% of the share capital is in the beneficial ownership of a common parent company.	-do-	100%
4	Deed executed for loan agreements, credit, mortgages and hypothecation by the Industrial Units in favour of banks or financial institutions.	G.M, DIC with countersignature of Director, Industries.	100%

N.B. The Industrial unit that has availed this incentive under any Scheme of the State Government or the Central Government or any Financial Institution(s), shall be eligible for the differential amount of benefit only.

37. Remission of stamp duty of 1% for sale and Gift deed executed in favour of Women in respect immovable property.[R&DM Order No.SRO No.592/2016, dt.29.11.2016].
38. Indemnity bond executed by small depositors for refund deposit-full.

ANNEXURE-IV

Rates of Stamp duty in respect of bill of exchange, bill of lading, debentures, etc.

(with effect from 1st March 2004)

(Vide Para 7.1)

Art. 13 Bill of Exchange as defined in Section-2(2) Stamp duty not being a bond, bank note or currency note.

(1)	(2)
(b) Where payable otherwise than on demand :-	30 paise
(i) Where payable not more than three months after date of sight if the amount of the bill or note does not exceed Rs.500/-	
If it exceeds Rs.500/- but does not exceed Rs.1,000/-	60 paise
And for every additional Rs.1,000 or part thereof in excess of Rs.1000	60 paise
(ii) Where payable more than three months but not more than six months after date of sight :-	
If the amount of the bill or note does not exceed Rs.500/-	60 paise
If it exceeds Rs.500/- but does not exceed Rs.1,000/-	Rs. 1.25
And for every additional Rs.1,000/- or part thereof in excess of Rs.1,000/-	Rs. 1.25
(iii) Where payable more than six months but not more than nine months after date of sight :-	
If the amount of the bill or note does not exceed Rs.500/-	90 paise
If it exceeds Rs.500/- but does not exceed Rs.1,000/-	Rs. 1.80
And for every additional Rs.1,000/- or part thereof in excess of Rs.1,000/-	Rs. 1.80
(iv) Where payable more than nine months but not more than one year after date of sight :-	
If the amount of the bill or note does not exceed Rs.500/-	Rs. 1.25
If it exceeds Rs.500/- but does not exceed Rs.1,000/-	Rs.2.50
And for every additional Rs.1,000/- or part thereof in excess of Rs.1,000/-	Rs.2.50
(c) Where payable at more than one year after date of sight :-	
If the amount of the bill or note does not exceed Rs.500/-	Rs. 2.50
If it exceeds Rs.500/- but does not exceed Rs.1,000/-	Rs. 5.00
And for every additional Rs.1,000/- or part thereof in excess of Rs.1,000/-	Rs. 5.00

Note:- The rates of stamp duty mentioned above shall not apply to usance Bills of Exchange or promissory notes drawn or made for securing finance from the Reserve Bank of India, Industrial Finance Corporation of India. Industrial Development Bank of India, State

Financial Corporations, Commercial Banks and Co-operative Banks for (a) bona fide commercial or trade transactions, (b) Seasonal agricultural operations of the marketing of crops, or (c) Production or marketing activities of cottage and small-scale industries and such instruments shall continue to bear the rates of stamp duty at one-fifth of the rates specified against items (b) and (c) of Article-13.

Art-14 Bill of lading (including one rupee a thorough bill of lading)

N.B. If a bill of lading is drawn in Part-A, the proper stamp therefore must be borne by each one of the set.

Exemptions :- (a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined in the Indian Ports Act, 1908 and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of India and relating to property to be delivered in India.

Article-27 Debenture – (Whether a mortgage debenture or not) being a marketable security transferable:-

(a) **By endorsement or by a separate instrument of transfer:-**

Where the amount or value does not exceed Rs.10/-	Ten paise
Where it exceeds Rs.10/- and does not exceed Rs.50/-	Twenty paise
Where it exceeds Rs.50/- and does not exceed Rs.100/-	Thirty-five paise
Where it exceeds Rs.100/- and does not exceed Rs.200/-	Seventy-five paise
Where it exceeds Rs.200/- and does not exceed Rs.300/-	One rupees ten paise.
Where it exceeds Rs.300/- and does not exceed Rs.400/-	One rupees fifty paise
Where it exceeds Rs.400/- and does not exceed Rs.500/-	One rupee eighty-five paise.
Where it exceeds Rs.500/- and does not exceed Rs.600/-	Two rupees twenty-five paise.
Where it exceeds Rs.600/- and does not exceed Rs.700/-	Two rupees sixty paise.
Where it exceeds Rs.700/- and does not exceed Rs.800/-	Three rupees.
Where it exceeds Rs.800/- and does not exceed Rs.900/-	Three rupees forty paise.
Where it exceeds Rs.900/- and does not exceed Rs.1000/-	Three rupees eithy-five paise
And for every Rs.500/- or part thereof in excess of Rs.1000/-	One rupees eighty-five paise.

(b) **By delivery.**

Where the amount of value of the consideration for such debenture as set forth therein does not exceed Rs.50/-	Thirty-five paise.
Where it exceeds Rs.50/- and does not exceed Rs.100/-	Seventy-five paise
Where it exceeds Rs.100/- and does not exceed Rs.200/-	One rupees fifty paise
Where it exceeds Rs.200/- and does not exceed Rs.300/-	Two rupees twenty-five paise

Where it exceeds Rs.300/- and does not exceed Rs.400/-	Three rupees
Where it exceeds Rs.400/- and does not exceed Rs.500/-	Three rupees Seventy-five paise
Where it exceeds Rs.500/- and does not exceed Rs.600/-	Four rupees fifty paise
Where it exceeds Rs.600/- and does not exceed Rs.700/-	Five rupees twenty-five paise
Where it exceeds Rs.700/- and does not exceed Rs.800/-	Six rupees
Where it exceeds Rs.800/- and does not exceed Rs.900/-	Six rupees seventy-five paise
Where it exceeds Rs.900/- and does not exceed Rs.1000/-	Seven rupees fifty paise
And for every Rs.500/- or part thereof in excess of Rs.1,000/-	Three rupees seventy-five paise

Explanation: - The term 'Debenture' includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.

Exemption: - A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed.

Article-37:- Letter of credit that is to say, any instrument by which one person authorises another to give credit ^{One rupees.} to the person in whose favour it is drawn.

Article-47 :- Policy of Insurance. If drawn singly If drawn in duplicate fo each part.

A. SEA Insurance (See Section-7) for or upon any voyage :-

(i)	Where the premium or consideration does not exceed the rate of one eighth percentum of the amount insured by the policy.	Five paise	Five paise
(ii)	In any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy.	Five paise	Five paise
(2)	For time		

(iii)	In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy. Where the insurance shall be made for any time not exceeding six months, where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Ten paise Ten paise	Five paise Five paise
B.	Fire Insurance and other classes of insurance, not elsewhere included in this article, covering goods, merchandise personal effects, crops and other property against loss or damage -		
(1)	In respect of an original policy -		
(i)	When the sum insured does not exceed Rs.5000/-		Twenty-five paise.
(ii)	In any other case, and		Fifty paise
(2)	In respect of each receipt for any payment of a premium on any renewal of an original policy.	One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.	
C.	Accident and Sickness Insurance -	If drawn singly.	If drawn in duplicate, for each part.
(a)	Against railway accident valid for a single journey only Exemptions: - When issued to a passenger travelling by the intermediate or the third class in any railway.		Five paise.

(b) In any other case – for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1,000/- and also where such amount exceeds Rs.1,000/- for every Rs.1,000/- or part thereof.	Ten paise provided that, in the case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs.2.50 per Rs.1,000/- the duty on such instrument shall be ten paise for every Rs.1,000/- or part thereof, the maximum amount which may become payable under it.	
(c) Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen’s Compensation Act, 1923, for every Rs.100/- or part thereof payable as premium.	Five paise.	
D. Life Insurance or Group Insurance or other insurance not specifically provided for, except such a Re-insurance as is described in Division E of this Article -	-	-
(i) For every sum insured not exceeding Rs.250/-	Ten paise	Five paise
(ii) For every sum insured exceeding Rs.250/- but not exceeding Rs.500/-.	Ten paise.	Five paise
(iii) For every sum insured exceeding Rs.500/- but not exceeding Rs.1,000/- and also for every Rs.1,000/- or part thereof in excess of Rs.1,000/-.	Twenty paise	Ten paise.

Exemptions :-	N.B. If a policy of group	
Policies of Life Insurance granted by the Director General of Post Offices in accordance with rules for postal Life Insurance issued under the authority of the Central Government.	Insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp duty has been paid, the proper stamp must be borne in the excess sum so insured.	
E. Re-Insurance by an Insurance Company, which has granted a policy of the nature specified in Division A or Division B of this article with another company by way of indemnity or guarantee against the payment on the Original Insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the Original Insurance, but not less than five paise or more than fifty rupee: Provided that if the total amount of duty payable is not a multiple of five paise the total amount shall be rounded off to the next higher multiple of five paise.	

General Exemption :- Letter of cover or engagement to issue a policy insurance : Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder nor shall it be available	-	
for any purpose, except to compel the delivery of the policy therein mentioned.		
Article-52 – Proxy empowering any person to vote at any one election of the members of a district or local board, or/of a body of municipal Commissioners, or at any one meeting of (a) Members of an incorporated Company or other body corporate whose stock or fund is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	Fifteen paise.	
Article-53 Receipts as defined in section-3(23) of any money or other property, the amount or value of which exceeds rupees Rs.5000/-.	One rupee.	
N.B. : Exemptions and remissions are contained in this article of the Indian Stamp Act as compiled by Shri K. Krishnamurty.		
Article-62 – Transfer (whether with or without considerations) (a) of shares in an incorporated company or other body corporate; (b) of debentures being marketable securities whether the debenture is liable to duty or not, except debenture provided for by Section-8. (c) of any interest secured by a policy of insurance	Twenty paise for every hundred rupees or part thereof or the value of the share. One half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture.	
(i) If the duty on such policy does not exceed five rupees.	The duty with which such policy of insurance is chargeable.	
(ii) In any other case	Five rupees.	
(d) Of any property under the Administrator General's Act 1874(2) 1874 Section-31	Ten rupees.	

(e) Of any trust party without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under Clause (a) to (c) of this Article.
Exemptions :- Transfers by endorsement :- (a) of a bill of exchange, cheque or promissory note; (b) of a bill of lading; (c) of a policy of insurance; (d) of securities of Central Government.	

Provided that rates of stamp duty specified in column (2) on Bills of Exchange for items (b) and (c) in Article 13 and on promissory note for item (b) of Article 49 shall not apply to usance bills of exchange or promissory notes drawn or made for securing finance from Reserve Bank of India, Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Commercial Banks and Cooperative Banks for (a) bonafide commercial of trade transactions, (b) seasonal agricultural operations or the marketing of crops, or (c) production or marketing activities of cottage and small scale industries and such instruments shall bear the rate of stamp duty at one-fifth of the rate mentioned against items (b) and (c) in Article 13 and item (b) in Article 49 of Schedule I of the Indian Stamp Act, 1899 (2 of 1899).

ANNEXURE-V

Table of fees under the Indian Registration Act

{As published in government of Odisha, Revenue and Excise Department, Gazette Notification SRO No. 51/2001, dated 30th January, 2001}.

[Vide Para 8.23]

Fees Payable U/s 78 of the Registration Act, 1908

S.R.O No. 51/2001, dated 30th January, 2001. In exercise of the power conferred by Sec.78 read with Sec.79 of the Registration Act, 1908 (16 of 1908) amended from time to time on the subject, the State government prepare and publish the following table of fees payable for the purposes specified in the Se.78 of the said Act within the State of Odisha effect from the date of the publication of this notification in the Odisha Gazette.

ARTICLE-A PART-I

1. Fees for registration at the rate of 2% of the value of consideration of the documents [1A. Fees for registration of equitable mortgage by deposit of title deeds shall be at a rate of 0.5% of the value of consideration subject to maximum of two thousand rupees.
- 1B. Fees for registration of deed of re- conveyance of mortgaged landed property for agriculture loans shall be at the rate of 1% of the value of consideration of documents subject to maximum of five hundred rupees.
- 1C. Fees for registrations of deed of re-conveyance of equitable mortgage for non-agricultural loan shall be at the rate of 1% of the value of consideration of the documents subject to maximum of five hundred rupees.]
[Substituted Vide Notification No.10776/R&DM, dt.30.3.2017].
2. In cases of documents in which neither the consideration nor the value of the property is given Rs.500.00 shall be payable.
3. The provisions of Secs. 5, 6, 20, 21, 23 and 25 of the Indian Stamp Act, 1899 (2 of 1899) shall *mutatis mutandis* apply to calculation value for the purpose of determining the Registration Fees.
4. In the case of agreements to render service for hire or to let-movable property for hire. The value of the documents shall not be taken at a higher amount than the hire for one year
5. In case of lease as classified below the amount specified against each class shall be taken to be the value of the right, title and interest affected within the meaning of this Article.

(I) Published in the Odisha Gazette, Extraordinary, No.168 dated 8th February, 2001.

(a)A lease by which the rent is fixed, but in respect of which no premium or fine is title and interest affected. Paid of delivered and no money is advanced and which is granted.	Amounts representing the value of right,
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(i) For a period of less than one year: or	The Total sum payable under this lease.
(ii) For a period of one year or more but not exceeding 5 year	An amount equal to the average annual rental.
(iii) or a period exceeding 5 years but not exceeding 10 years	Ditto
(iv) For a period exceeding 10 years but not exceeding 20 years	An amount equal to twice the annual average rental.
(v) For a period exceeding 20 year but not exceeding 30 years	An amount equal to three times the average annual rental
(vi) For a period exceeding 30 year but not exceeding 100 years.	An amount equal to four times the average annual rental.
(vii) For an indefinite period	An amount equal to 5 times the average annual rental.
(viii) For a period exceeding 100 years and in perpetuity.	An amount equal to 20 times the average annual rental
(b) A lease which is granted for a fine or premium or for money advanced and by which no rent is reserved.	The amount of the fine, premium or money advanced
(c) A lease which is granted for a fine or premium or for money advanced in addition to rent reserved.	The aggregate of the amount of the fine, premium or advance and the amount which would be calculated in the case of lease under Cl. (a) if no fine, premium or advance had been paid or delivered

When the lessee undertakes to pay any recurring charges such as government revenue, the landlord's share of classes or the owner's share of municipal rates and taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee- shall be deemed to be part of the rent.

6. In the case of deeds of partition, the value of the separated or shares on which-stamp duty is payable shall be taken as the value of consideration. The largest share or one of the bigger shares or one of equal shares. If all shares are equal. Is not be assessed.
7. When a document which has been executed by only some of the parties to it is presented for registration, the other parties or any of them may attend and execute the document and admit execution. Thereof without the payment of any further fee so long as a certificate of registration has not been endorsed signed. Sealed and dated those are under Sec.60 but if the registration of the document has been completed. It must be presented afresh for registration and a second fee- shall be payable.
8. When a partly document is ordered by Registrar or Court to be registered. no fee under this Article Parts I to III shall be charged but extra fees under Parts IV and V of this Article shall be charged and other Articles of this Table of Fees and when due, shall also be charged.

9. No fee shall be payable in respect of registration of a document relating to immoveable property which has already been registered in a wrong registration office and on which proper fee has been paid.
10. The registration fee liveable on an agreement to sell or resell shall be on the advance or earnest money. If no advance or earnest money is mentioned. The fee leviable shall be- (i)
In the case of an agreement to sell, on the intended sale amount: and
(ii) In the case of an agreement to resell, on the amount of consideration as expressed in the original sale.

**PART-II FEES FOR REGISTRATION OF DOCUMENTS AT AD VALOREM
RATES WITH MAXIMUM**

11. The registration fee on a document purporting to rectify an error in a document previously registered-
- (a) Which by itself creates, transfer, limits, extends, extinguishes on a record, right. Title interests or liability shall –
- (i) Where consideration or value is expressed be levied at *ad valorem* as prescribed in Part I on the amount of consideration or value so expressed subject to maximum Rs.100.00
- (ii) Where no consideration or value is expressed the fee shall be as prescribed in (a) (ii) above
- (b) Which does not create transfer. Limit extend extinguish or record any right title interest or liability shall
- (i) Where consideration or value is expressed the fee shall be levied on the amount of consideration so expressed as in Part –I of this Article, subject to a maximum of Rs.100.00
- (ii) Where no consideration or value is expressed the fee shall be the same as leviable on the value of the Original document subject to a maximum of Rs.100.00.
12. The registration fee for a deed of rectification of Supplemental deed falling under Sec.4 of the Indian Stamp Act. 1899 to a previously registered document shall be the same as leviable on the original document as in Part-I of this Article subject to maximum of Rs.100.00.
13. **Deeds of Cancellation or Revocation:-** In the case of document cancelling or revoking a previously registered document, the registration fee shall be that leviable on the Original document cancelled or revoked subject to the maximum of Rs.200.00
14. The registration fee leviable upon a document purporting to give a collateral or auxiliary or additional or substituted security or security by way of further assurance where the principal or Primary mortgage is proved to the satisfaction of the Registering Office to have been duly registered shall be the same as for the principal or Primary mortgage subject to the maximum of Rs.100.00
15. **Counter Parts and Duplicates:-**As in original subject to the maximum of Rs.100.00
16. **Surrender of lease or transfer of lease without any consideration:-** The same fee as in original subject to the maximum of Rs.100.00
17. **Documents acknowledging the receipt or payment of any sum of money,** whether consideration on account of any deed or sale or mortgage or rent or premium of any lease or other value expressed in any registered documents shall be charged at *ad valorem* rates as in (i) subject to the maximum of Rs.100.00

PART-III

FEES FOR REGISTRATION OF DOCUMENTS CHARGEABLE WITH FIXED FEES

18. Fixed to as noted against each shall be charged for registration of

I.	Will	Rs.300.00
II.	An authority to adopt or adoption Deed	Rs.300.00
III.	Power- of Attorney	Rs.250.00
IV.	Deed of divorce	Rs.500.00
V.	Affidavit	Rs.50.00
VI.	Certified Copy of a decree or an Order of a Court	Rs.50.00
VII.	Consent in a deed Without any consideration for each consenting party	Rs.40.00
VIII.	Security or mortgage deed for loan under the land Improvement or Agriculturists Loans Act	Rs.5.00
IX.	Any other document Not susceptible of money valuation and not failing under any other Article	Rs.400.00
X.	Declaration of Trust	Rs.500.00

Part-IV Fees Incidental to Registration

[19(1) The details of the types of deed and the user chargers payable for Registration of such deeds are as follows:

User Charges

Sl. No.	Type of Deeds	Sub-Serial No.	Sub-Type of Deeds	User Charges in rupees under e-Registration
1	Sale (Immovable properties)	1	Sale	250
		2	Sale Cancellation by both parties	250
		3	Rectification of one error	125
		4	Rectification for more than one error	250

2	Sale (Movable properties (Book-4)	1	Sale	250
		2	Sale Cancellation by Executants	250
		2	Sale Cancellation by Executants	250
		3	Sale Cancellation by both parties	250
		4	Rectification of one error	125
		5	Rectification for more than one error	250

3	Conveyance	1	Conveyance by Govt.	250
		2	Conveyance cancellation (Govt.) by Executants	250
		3	Conveyance cancellation Govt. by both parties	250
		4	Conveyance Rectification	125
4	Adoption	1	Adoption without consent	250
		2	Adoption with consent	250
		3	Adoption Cancellation	250
		4	Adoption with Gift (Property)	250
5	Gift (Immovable)	1	Gift	250
		2	Gift Cancellation	250
		3	Gift Cancellation by both parties	250
		4	Gift to Government	Exempted
6	Gift (Movable)	1	Gift	250
		2	Gift Cancellation by Executants	250
		3	Gift Cancellation by both parties	250
		4	Gift to Govt.	Exempted
7	Partition (Immovable)	1	Partition on equal share	250
		2	Partition on un- equal share	250
8	Partition (Movable)	1	Partition on equal share	250
		2	Partition on un-equal share	250
9	Lease Rent Reserved	1	Lease less than one year	125
		2	Lease between 01-05 year	125
		3	Lease between 5-10 years	250
		4	Lease between 10-20 years	250
		5	Lease between 20-30 years	250
		6	Lease between 30-100 years	250
		7	Lease beyond 100 years	250
		8	Lease for indefinite period	250
10	Lease with advance only	1	Only advance	250
		2	If all the rent paid in advance	250

11.	Lease Advance with Rent	1	Lease less than 1 years (Rent + Advance)	125
		2	Lease between 01-05 years (Rent +Advance)	125
		3	Lease between 5-10 years (Rent + Advance)	125
		4	Lease between 10-20 years (Rent + Advance)	250
		5	Lease between 20-30 years (Rent + Advance)	250
		6	Lease between 30-100 years (Rent + Advance)	250
		7	Lease beyond 100 years (Rent + Advance)	250
		8	Lease for indefinite period (Rent + Advance)	250
		9	Surrender of lease	125
		10	Cancellation of lease	125
12	Power of Attorney	1	General Power of Attorney without property	250
		2	General power of Attorney with property without possession to less than six persons	250
		3	General Power of Attorney with property without possession to six or more persons	250
		4	Giving Power of Attorney to one or more persons for a single Transaction	250
		5	Power of Attorney with possession	250
		6	Power of Attorney cancellation	250
		7	Power of Attorney with authentication	125
13	Partnership	1	Partnership less than Rs.500 Capital	75
		2	Partnership more than Rs.500 Capital	250
		3	Dissolution of partnership	125
14	Trust	1	Declaration of Trust	250
		2	Trust with property	250
		3	Revocation of Trust	250
15	Will	1	Will	250

		2	Will Cancellation	125
		3	Sealed Cover Will	75
		4	Opening of sealed Cover Will	75
16	Bond	1	Bond	250
		2	Administrative Bond	250
		3.	Administrative Bond with property	250
		4	Bottomry Bond	250
		5	Bottomry Bond with property	250
		6	Customs Bond	250
		7	Customs Bond with property	250
		8	Indemnity Bond	75
		9	Indemnity Bond with property	75
		10	Respondentia Bond	75
		11	Respondentia bond with property	75
		12	Security Bond	75
		13	Security Bond with Property	75
17	Agreement	1	Agreement without property	250
		2	Agreement with property	125
		3	Cancellation of agreement	125
		4	Agreement to sale with possession	625
		5	Agreement to sale without possession	125
18	Affidavit	1	Affidavit	75
19	Divorce	1	Divorce without property	250
		2	Divorce with property	250
20	Exchange	1	Exchange of property	250
21	Release	1	Release of property up to Rs.1000	125
		2	In any other case	250
22	Settlement	1	Settlement	250
		2	Revocation of Settlement	125
23	Mortgage	1	Mortgage	250
		2	Mortgage with possession	250
		3	Mortgage without possession	250
	4	4	Cancellation of Mortgage	125
		5	Mortgage to Govt.	Exempted
		6	Re-conveyance of Mortgage	75
24	Counterpart or Duplicate	1	Counterpart	250
25	Registration of	1	-	250

26	Society Registration	1	-	250
27	Firm Registration	1	-	250
28	For any other Miscellaneous Document	1	-	250

[Substituted vide Notification No.16293/R&DM, dt.19.5.2017].

Beyond 10 (ten) pages, user charges of Rs.15 (fifteen) rupees per page for service shall be payable at e-registration Centres. [Vide No.20947/R&DBM Dt. 29.06.2017]

20. Fee for recording payment of money of delivery of goods and admission for receipt of consideration in whole or in part made in the presence of the Registering Officer shall be Rs.2.00

21. A fee of Rs.10.00 shall be levied for every memorandum required to be sent to another Registering Officer under Secs. 64, 65 and 66.

(1) No fee will be charged for the issue of a memorandum under Secs.64 and 65 when a copy of a decree or order of Court relating to immovable property is presented for registration under Sec.29 in the Office of the Sub-Registrar or District Registrar, in whose sub-district or district no portion of the property is situated.

(2) No fee will be charged for the issue of a memorandum under Sec.65 (i) in cases where the Sub-Registrar owing to his being interested in transaction or for any other sufficient reason is unable to register himself.

22. If a document relates to immovable property situated in more districts than one and a copy thereof has to be forwarded to another district or other districts, under Secs. 65 and 66, a fee equal to the registration fee shall be payable subject to a maximum of Rs.100.00 on each such copy.

No fee shall be charged for the issue of a copy under Secs. 65 and 66 when a copy of decree or order of Court relating to immovable property is presented for registration under Sec. 29 in the office of the Sub-Registrar or District Registrar in whose sub-district of district no portion of the property affected is situated .

23. fees- equal to A- 19 and A-20 if thereby any, shall be charged on each copy forwarded to different districts under Secs.65 and 66.

Part-V

FEES FOR DELAY IN PRESENTATION AND APPEARANCE

24. Fines for delay in presentation and appearance shall be levied in the following scale-

(a)Where the delay does no exceed a month	A fine of twice the amount of the proper Registration Fee.
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(b)Where the delay exceeds one month but does not exceed two months	A fine of four times the amount of the proper Registration fee.
(C) Where the delay exceeds two months but does not exceed three months	A fine of six times the amount of the proper Registration fee
(d)Where the delay exceeds three months but does not exceed four months	A fine of ten times the amount of the proper Registration fee.

(I) The said fines shall be exclusive of the Registration fee which shall be levied in addition to fines and shall be separately accounted for.

(2) The term “Registration fee” as used in this Article (the fee leviable under this Article excepting Parts IV and V) does not include the fee payable for registration under Sec.30 or for filing a translation under Sec.19 or fees for copies and memorandum or for attendance at a private residence.

(3) Application for the remission of such fines under Sec.70 may be filed with the Registering Officer but no such application shall be accepted until the fine has been paid and when any such application has been accepted, it shall be forwarded to the Inspector-General of Registration with any remarks which the Registration Officer may wish to make.

ARTICLE-B FEES FOR SEARCHES AND INSPECTIONS

If the applicant desires that the search or inspection should be made by him or by an agent on his behalf authorised in writing.

1. Search for a single entry indices of a specified office.
 - (a) For the first year Rs.15.00
 - (b) For every other year Rs.10.00
2. For Inspection of copy of each document in Register Book-1,2 or 4 of, or inspection of any other book or register or paper in a file relating to one year Rs.10.00
3. General search for or inspection of any number of entries or documents relating to one and the same property of a village or executed by or in favour of one and the same individual-
 - (a) For the first year in the book of which search is made Rs.15.00
 - (b) For every other year in the books of which search is continued Rs.10.00
4. If the applicant desires that the search or inspection should be made by the office staff, fees shall be levied at the following rates-
 - (a) In the case of search for or inspection of a single entry or document under Clauses. 1 and 2 above, an additional fee of Rs.10.00 for the first year and Rs.5.00 for every other year besides the usual fee payable thereunder.
 - (b) In the case of general search for or inspection of any number of entries or documents under Clause.3 above, an additional fee Rs.10.00 for the first year and Rs.5.00 for every other year besides the usual fees payable thereunder.

In course of general search if entries relating to separate property not mentioned in the application is found, an additional of Rs.20.00 for each additional property or entry shall be charged. 5. A fee of Rs.15.00 shall be levied on every application for an encumbrance certificate for 13 or less years demanding issue of the encumbrance certificate on the day of an application provided that not

more than 2 such applications be entertained in anyone day. An additional application fee of Rs.200 for every subsequent year shall be charged.

(a) For the purpose of Clause.3 of this Article the determination of one and the same property shall be with reference to the ownership at the time of the application for a certificate of encumbrance but the following may in each case be treated as a one and the same property-

(b) Rs.5.00 search fee will be levied on application for copies of miscellaneous records in registration office If the records is pertaining to the current year. In other cases a fee or Rs.2.00 will be levied for the first year and Rs.1.00 for every additional year to searched Miscellaneous record means records kept in a Registration Office under any Act other than the Registration Act. (c) No searching or inspection fee shall be payable-

(i) On the Occasion of the first application if the copy is one to which the application is entitled without payment under Sec. 71 (I)

(ii) If the copies be of entries or documents required by government officers to furnish for record in a Court of justice.

(iii) If Government officers are required to search the registers and take note of entries therefrom for bona fide public purposes.

(d) Every application made under this Article shall be levied with a fixed fee of Rs.1.00 except where it relates to search and inspection which are exempt from payment of such fees.

6. User fees of Rs.75/- (Seventy five rupees) per year and maximum to Rs.250/ (Two hundred fifty rupees) shall be levied on every application for an encumbrance certificate for 13 years or less and Rs.75/- (Seventy five rupees) per year shall be levied for each subsequent year after 13 years.]

[No.16293/R&DM, Dt.19.5.2017].

ARTICLE-C FEE FOR MAKING OR GRANTING COPIES OF REASONS, ENTRIES OR DOCUMENTS BEFORE ON OR AFTER REGISTRATION

1. For every 100 words or part thereof Rs. 1.00 provided as follows

(a) If an applicant requires such copies to be furnished on the day of application or if he demands precedence over the documents presented for registration on the date of such application an expedition fee of Rs. 10.00 only, if the copies exceed 1,200 words Rs. 3.00 only for every 300 Words shall be charged on all copies so furnished in charging the expedition fee all the words in the marginal endorsement shall be taken into account along with the contents of documents copied in the Register Book. Notwithstanding the payment of such a fee copies of documents not exceeding 3,600 words can only be furnished on the day of application.

No copying fee shall be paid

(i) If the copy of one to which the applicant is entitled without payment under Sec.71

(ii) If the copies be of entries or documents required by Government officers to furnish for record in a Court of Justice

2. In case the applicant makes his own arrangement for the preparation of such copy and bears the cost thereof, a fee of Rs. 2.00 be levied
Government servants who require copies of maps for bona fide public purposes are exempt from payment of such fees. If they got it prepared by their own agency.
3. When a copy is printed at the expense of an applicant including a Photostat copy or when an applicant presents a printed copy of a document already registered and applies for a certified copy of the same. A fixed of Rs.10.00 shall be levied for copying the portion added in manuscript and for comparing and certifying each copy.
4. Every application made under this Article shall be levied with a fixed fee of Rs,100.00 except where the applicant is entitled to get a free copy.
5. Fees of Rs.40/- (forty rupees) per page and maximum to Rs.250/- (Two hundred fifty rupees) shall be levied for grant of a certified copy. [No.16293/R&DM, dt.19.5.2017].

ARTICLE-D

FEEES FOR EVERY REGISTRATION UNDER SUB-SECTION (I) OF SEC.30

For registration by registrar under Sec.30 unless the document is registered in consequence of the Sub- Registrar being a party interested in the, transaction to which such document relates extra fee equal to the ad valorem less payable subject to a maximum of Rs.60.00 be levied.

ARTICLE-E FEES FOR THE VISITS AND COMMISSIONS

For issue of a commission or visit a Registering Officer for examination of any person as to the voluntary nature of execution of a power of attorney of examination of any person regarding the execution of any document under Secs. 33 and 38 of the Act, respectively the fees are-

(i) Person who by reason of bodily infirmity are unable without risk or serious in convenience to attend	Rs.60.00
(ii) Person who is jail under civil criminal process: and	Rs.40.00
(iii) Person exempted by law from personal appearance in Court	
(a) Pardanashin lady	Rs.60.00
(b) Any other person	Rs.100.00

(1) If the application relates to the examination of more than one power of attorney or one document on the same occasion, an additional document to be fee of Rs.20.00 shall be leviable on for each such additional executant so examined.

(2) When more than one executant is examined, an additional fee of Rs.10.00 be levied for each such additional executant so examined.

ARTICLE-F FEE FOR FILING TRANSLATIONS

For filing a translation under Sec. 19 a fee of Rs.10.00 shall be levied.

ARTICLE-G FEE FOR ATTENDANCE AT PRIVATE RESIDENCE

Fee for attendance at private residences by a Registering Officer under Sec. 31 for accepting a document for registration or for deposit of any will:- Rs. 100.00

(1) If the person presenting the document presents more than one document each such additional document so presented shall be liveable with a fee of Rs.20.00 for each such additional document presented on the some occasion.

(2) This fee shall also include the fees for, examining the presentant, if he is one of the executants, and if there are more than one person to be examined a fee of Rs.10.00 shall be levied for each additional person so examined.

ARTICLE-H FEE FOR THE SAFE CUSTODY AND RETURN OF DOCUMENTS

1. (a) For the custody of document which remains unclaimed for more than 15 days from the date of completion i.e from the date on which it was endorsed a registered or registration refused a fee Rs.2.00 shall be levied for each fortnight or part thereof
(b) For the custody of a certified copy of a document or an encumbrance certificate not taken delivery or within fifteen days from the day of completion of a fee of Rs.2.00 (not exceed Rs.30.00) shall be charged for every subsequent 15 days of part thereof
2. For the return of a registered document/copy/ encumbrance Certificate by post a flat fee of Rs.2.00 shall be charged besides the prevalent postal charges.

ARTICLE-I

FEES FOR MISCELLANEOUS PROCEEDINGS

1. (a) Deposit and withdrawal of a Sealed Cover pertaining to containing a will Rs.50
(b) Opening of a sealed cover containing a will and entering the contents
in the register Rs.50
2. For attestation or revocation of a power- of Attorney
(a)For a special power-of attorney Rs.20
(b) For a general Power- of Attorney
Rs.60
3. A fixed fee of Rs.2.00 shall be charged for filing notices under the Odisha Land Reforms Act in each document.

4. A fixed fee of Rs.50.00 shall be levied on each application presented to a Registering Officer to accept a document for registration at his office on an authorised holiday on the ground of special urgency.

A fixed fee of Rs.50.00 shall be levied for each application presented to a registering officer to accept a sealed cover purporting to contain a will for deposit under Sec.42 on an authorised holiday on the ground of special urgency.

5. A fixed fee of Rs.30.00 shall be levied
(a) For the presentation of each appeal under Sec. 72 or application under Sec. 73 against the orders of a Sub-Registrar refusing to register a document
(b) For an enquiry under Sec. 74
(c) For an enquiry by a Sub –Registrar invested with the powers of a Registrar under the second proviso to Sub-section (3) of Sec. 35 in respect of documents the execution, of which is denied:
(d) For an enquiry in respect of an testamentary document presented for registration after the death of the executants or the executants dies after presentation of a document by the claimant or his representative, assignee or agent and before admission of execution

and (e) For an enquiry in respect of will or an authority to adopt resented for registration after the death of the testator or the donor as the case may

- 6 A fixed fee of Rs.5.00 shall be levied in the case respect of the following
- (a) For each application made to a Sub- Registrar under Secs. 25 (2) and 34 (4)
 - (b) For each application made to a registering officer under Sec. 36 for enforcing the appearance of executants and witnesses:
 - (c) For filing a translation, of a Power-of Attorney produced by an agent with or in connection with a document presented for registration when the power- of attorney is written in a language not commonly used in the district:
 - (d) For each notice of revocation of a Power-of Attorney given to a Registering Officer and for each intimation of the same sent to such other offices as may be specified by the person revoking the power:
 - (e) For each application for the return of a Will registered or rescued to be registered and transmitted to the Registrar's office for safe custody
 - (f) For each petition presented to Registering Officer objecting to the return of a document to a person in whose favour the receipt has been drawn up or for revoking the nomination by the presentment under Sec. 61 (2)
 - (g) For each application claiming remission of refund of the fines levied under Secs. 25 (I) and 34 (I) and
 - (h) For each petition presented to a Registering Officer
 - (i) Protesting against the registration of a document
 - (ii) For withdrawing a document from registration and (iii)
 - For complete or partial refusal to register a document.

No fee shall be levied on petition from Secretaries of District Sailors, Soldiers and Airman's Board contesting alleged illegal sales of soldier's lands.

7. (i) Travelling allowance of the Registering Officer or the commissioner and the person accompanying on such Visit Commission or attendance shall be
- (a) for the Officer Journey by Railway Actual expense not exceeding Travelling allowance admissible under OTA Rules
 - (b) for a Journey by Road Actual travelling expenses subject to a minimum of Rs.5.00 and km
 - (ii) for peon or a member of the staff accompanying the Registering Officer/ Commissioner be-
 - (a) for Journey by Railway As travelling allowance on tour as prescribed under the O.T.A Rules.
 - (b) for Journey by Road Rs.1.00 per km. the minimum
Rs.3.00

No travelling allowance shall be levied when the Registering Officer/ commissioner and his staff performs the Journey in respect of the whole distance in a conveyance provided by the party.

When the Registering Officer/Commissioner attends at the same at two or more residences at the same place where different parties either present documents or are examined under Sec.33 or

Sec.38 only one Travelling Allowance for himself and his staff is chargeable which shall be recovered in equal shares from the several applicants.

No travelling allowance shall be levied when the Registering Officer/ Commissioner/ his staff performs the journey in respect of the whole distance in a conveyance provided by the party.

When the Registering Officer/Commissioner attends at the same time at two residence at the same place where different parties, either present or are examined under Section-33 or 38, only one Travelling Allowance for himself and his staff is chargeable which shall be recovered in equal shares from the several application.

Exemptions under the Fee Table

The following classes of documents are exempted from payment of the above fees, exemption Travelling Allowances under Article-1(7):-

- (1) Documents executed by or on behalf or, or in favour of Government on which as such no stamps duty is leviable under the law for the time-being in force;
- (2) Security bonds and penalty bonds executed in favour of Government or local authorities by public servants of all classes and their sureties.
- (3) Bonds executed by non-gazetted officers on Class-IV servants of Government for the due performance of their duties and bonds or mortgage deed executed by private parties as security for the performance of their duties by such officers or servants.
- (4) Mortgage bond executed by Government officers in favour of government as security for advances for buildings, motor vehicles, cycles or typewriters.
- (5) Instruments executed by persons taken advances under the Agriculturists Loans Act, 1884 or by their sureties as security for the repayment of such advances.
- (6) Agreements or bonds executed on behalf of registered institution for taking loan from the Odisha Khadi and Village Industries Board constituted under Section-3 of the Odisha Khadi and Village Industries Board Act, 1955 (Odisha Act 3 of 1956) or from the All India Khadi and Village Industries Commission and agreements of bonds executed on behalf of the State Khadi and village Industries Board for taking loans or from the All India Khadi and Village Industries Commission.
- (7) Agreement Bonds to be executed by the students for taking loan from Government under the Loan Stipend Scheme.
- (8) Agreement deeds executed by the cultivators and owners of land for implementation of Lift Irrigation Scheme, vis-à-vis payment of water rate and other charges thereon to the Odisha Lift Irrigation Corporation(G.O. Revenue Department Notification No. 100623262/76-R, dated 27th October, 1976).
- (9) Deed executed for initial transfer of land by Government to Industrial Promotion and Investment Corporation Ltd., Odisha in connection with 'Developed Area Programme'. (G.O. Revenue Department Notification No. 102557-Regn-234/76-R, dated the 31st December 1976).

- (10) Lease deeds to be executed by the Bhubaneswar Regional Improvement Trust for securing lands from the Departments of Government under the Bhubaneswar Trust Programme for Housing. (G.O. Revenue Department Notification No. 26932-R, dated the 3rd April 1979).
- (11) Lease deed to be executed by the Rourkela Regional Improvement Trust, Rourkela, Sambalpur Regional Improvement Trust, Sambalpur, Greater Cuttack Improvement Trust, Cuttack, Berhampur Regional Improvement Trust, Berhampur under their respective programme of housing. (G.O. Revenue Department Stamp No. 84070-15/79-R dated 27.11.1979).
- (12) Lease deeds to be executed by the Odisha State Housing Board for securing Government land from Departments of the Government of Odisha at different places in the State for “Social Housing Scheme”. (Stamp No. 70576-110/80 dated 15.10.1980).
- (13) Lease deeds to be executed by Odisha Small Scale Industries Corporation/ Small Scale Industrial Units for obtaining Government land for promotion of small scale industries in the State of Odisha. (Stamp No. 1504-77/80-R dated 7.1.1981).
- (14) Gift deeds for transfer of private land situated in Urban area executed in favour of the concerned Urban Local Body for the purpose of development and planned growth of the concerned Urban area in the State of Odisha. (Stamp-94/82 Notification No. 70090 dated 4.11.1982).
- (15) Instrument of re-conveyance of mortgaged property executed by Government in favour of any Government servant who are or were in employment of Government on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for its own use. (Notification No. Stamp-5/8713864/R dated 9.3.87).
- (16) Deed executed for Government land/all lands transferred in favour of registered and recognised district level and, State level sports associations and other organisations for development of Stadium and other sports facilities as per Resolution No. 1099/SC dated 16.2.85 of Tourism, Sports and Culture Department. (Notification No. Stamp-40/8835811/R dated 3.6.88).
- (17) Surety bonds, promissory notes, guarantee bonds and mortgage deeds to be executed by Bidi workers/Mines workers to obtain loan under “Build your own House Scheme”. (Notification No. Stam-52/89-26802/R dated 2.5.89).
- (18) Sale deed to be executed by the Odisha State Housing Board for transfer of land and building constructed thereon, in favour of a private person only so far as the registration fees are chargeable on the cost of the building constructed under the “Self Financing Scheme”. (Notification No. Stamp-79/88-55287/R dated 30.8.89).
- (19) Lease deed to be executed by ERRP/IRD/PMMP/PTDP/ITDP etc. beneficiaries in respect of 10 years lease Grama Panchayat Tanks under E.R.R.P. (Notification No. Stamp-15/8965197/R dated 30.11.89).
- (20) As provided in the resolution of the Government of Odisha in the Industries Department No. 36243, dated the 1st December, 1989 and with exception provided therein, where the deed to be executed :-

(1) for setting up industries on the land allotted by the government to IDCO and other industries and transfer of land/shed by IDCO to Industrial units. This will apply where private lands acquired by IDCO and subsequently allotted to Industrial units.

(2) for the land acquired by Government and subsequently transferred or allotted to Industrial units.

(3) for transfer of Industrial units to a new owner/management under the provisions of the State Financial Corporation Act, 1951 or on the recommendation of the State Level Institutional Committee or the State Level Nodal Committee as the case may be; and (4) for industrial units under proprietorship/partnership firms to be converted to companies for rehabilitation. On the recommendation of State Level Inter Institutional Committee or otherwise on the recommendation of the I.P.I.C.O.L./ Odisha State Financial Corporation. (Notification No. Stamp-115/89-74141/R dated 29.12.89).

- (21) In exercise of the powers conferred by section 78-(A) of the Registration Act, 1908 (Act 16 of 1908) read with Section 79 of the said Act, the State Government, in order to give effect to the incentives declared under the Resolution of the Industries Department bearing No 3971/I, XIX-15-I-I-II-53/2015, dated 18.6.2015, known as the Policy for Special Economic Zones-2015, remit the registration fees payable by such developers, codevelopers, units, Industries or establishment under the act and in respect of such instruments as specified below (Order No.Regn.05/2014.27007, dated 21.9.2015).

Sl. No.	Description of the documents	Extent of remission of the registration fees
1	Deed of transfer of land or uilt up space for carrying out authorised operatons by Developers, Co-developers and Units within the Proessing Area.	Full
2	Loan agreements, credit deeds and mortgage executed by the Developers, Co-developers, SEZ Units, Industry or establishment	Full

- (22). Exemption of Registration Fee in full for lease deeds of Government land in respect of following 7 (seven) on-going Railway Projects in the state- (i) Talcher-Bimalagarh New B.G. Rail link project,

- (ii) Haridaspur-Paradep New B.G. Rail link project.
- (iii) Angul-Duburi-Sukinda Road New B.G. Rail link Project,
- (iv) Sambalpur-Titlagarh Doubling Rail project,
- (v) Daitary-Konjhar-Bansapani(DKB) Rail link project, (vi) Sambalpur-Talcher Doubling Rail project,
- (vii) Khurda Road-Bolangir New B.G. Rail link project.

[R&DM Order No.25656, dt.19.8.2016].

ANNEXURE-VI*[Para 9.14]*

FORM - 8

(See rule 33)

**SCHEDULE OF INSPECTIONS AND AUDIT OF THE CENTRAL RECORD KEEPING AGENCY
AND THE AUTHORISED COLLECTION CENTRES**

Sl. No.	Name of the Authority / Agency	Jurisdiction	Frequency of Inspection	Points of inspection	Authority to whom to submit the report
1	2	3	4	5	6
1	Dy. I.G.R.	Within his Range covering 10 districts	Quarterly	Shall Verify the overall collections made by the Central Record Keeping Agency/ the Authorised Collection Centres and verify the same with the remittances made by Central Record Keeping Agency to the Government Account.	The Chief Controlling Revenue Authority
2	District Registrar	Within the Registration District	Bi-Monthly	Shall Verify the Collections made by Central Record Keeping Agency/ Authorised Collection Centres and the E-Stamp certificates issued.	The Chief Controlling Revenue Authority
3	District Sub-Registrar	Within the Registration District	Monthly	Shall Verify the Collections of Stamp Duty (From e-Stamp certificates) of the Authorised Collection Centres with the remittance figures of the Central Record Keeping Agency	The Chief Controlling Revenue Authority
4	Technical cum Financial Expert/ Agency	Whole of the State	Quarterly	Shall Verify i. The overall collections made by the Central Record Keeping Agency/ the Authorised Collection Centres and verify the same with the remittances made by Central Record Keeping Agency to the Government Account ii. The Technical Working and fairness of accounting of the E-Stamping System	The Chief Controlling Revenue Authority

ANNEXURE-VII

Table for fees under Rule-10 of the Odisha Special Marriage Rules, 1955

(Vide Para-10.5)

Rs. P.

- (i) For every notice of intended marriage or application for the registration of a marriage (to be paid by the parties to the marriage) 20.00
- (ii) For recording an objection (to be paid by the objector) 20.00
- (iii) For every enquiry into an objection (to be paid by the objector) 100.00
- (iv) For every notice and for every summons to a witness to appear and to give evidence or to produce a document (to be paid by the objector) 25.00
- (v) For solemnising or registering a marriage (to be paid by the parties to the marriage) 50.00
- (vi) For a certified copy of an entry -
In the Marriage Notice Book other than an entry relating to an objection, or 20.00

In the Marriage Certificate Book (to be paid by the applicant).

- (vii) For a certified copy of an entry in the Marriage Notice Book other than a notice or of any other proceedings not already provided for (to be paid by the applicant) 20.00
- (viii) For solemnising a marriage at any place outside the office of the Marriage Officer in addition to the fee in entry (v) (to be paid by the parties to the marriage) 100.00

Note : This fee may be appropriated by the Marriage Officer. No travelling or other allowance shall, however, be claimed in addition.

- (ix) For making a search (to be paid by the applicant).
If the entry is of the current year. 10.00 If the entry is related to any previous year or years 10.00 for each year of search.

ANNEXURE-VIII

[Para 13.1]

VALUE OF THE BUILDING (PER SQFT. PLINTH AREA) FOR THE PURPOSE OF ASSESSMENT OF THE STAMP DUTY AND REGISTRATION FEES

(No.Stamp39/10-13443/R&DM dt.24.03.2011 and rates revised in No.Stamp-02/2013-47597/R&DM, Dated.13.12.2013)

A. Plinth Area Rates

Sl. No.	Category of Building	Building with RC Frame structure	Building with load bearing wall footing
---------	----------------------	----------------------------------	---

		Non-residential	Residential	Non-residential	Residential
1	Single Storey	1184.00	1104.00	1074.00	1009.00
2	Single storey with double storeyed foundation(GF)	1286.00	1199.00	1184.00	1074.00
3	Single storey with three storey foundation(GF)	1377.00	1283.00	1286.00	1184.00
4	First Floor	1120.00	1044.00	1009.00	973.00
5	Second Floor	1286.00	1199.00	1184.00	1074.00
6	Third Floor	1450.00	1353.00	1286.00	1184.00
7	Fourth Floor	1506.00	1404.00	-	-
8	Fifth Floor	1588.00	1481.00	-	-
9	Sixth Floor	1716.00	1600.00	-	-
10	Seventh Floor	1854.00	1720.00	-	-

B. Extra cost to be added towards provision of following items of working the estimate as shown here under

Sl.No.	Items	Rate
1	Marble stone flooring	Rs.77.00/Sq.Ft.
2	Marble stone dado	Rs.93.00/Sq.Ft.
3	Chequered the flooring	Rs.25.00/Sq.Ft.
4	Kota stone flooring	Rs.57.00/Sq.Ft.
5	Kota stone dado	Rs.75.00/Sq.Ft.
6	Granite stone flooring	Rs.100.00/Sq.Ft.
7	Ceramics tile flooring	Rs.41.00/Sq.Ft.
8	Glazed tile dado	Rs.52.00/Sq.Ft.
9	Vitrified tile flooring	Rs.71.00/Sq.Ft.
10	Vitrified tile dado	Rs.85.00/Sq.Ft.
11	Mosaic floor	Rs.33.00/Sq.Ft.
12	Mosaic dado	Rs.29.00/Sq.Ft.
13	Compound wall having brick with width 10" but height 5'0"	Rs.1033.00/rft.
14	Compound wall having brick wall width 5" but height 5'0"	Rs.612.00/rft.
15	Portico	Rs.724.00/Sq.Ft.

Sq.Ft.-Square feet, rft-Running feet,

Note;

1. The above rates are applicable upto floor height of 12'0" and it can be suitably increased beyond 12'-0" of floor height.
2. For decorative fitting, modern amenities, construction of costly building materials at extra basing upon the market rate as per actual.

3. (i) For non-residential buildings, 10% of the plinth area rate is to be added each for internal E.I. and internal PH works.
(ii) For residential buildings, 10% of the plinth area rate is to be added towards internal E.I. and 15% towards internal PH.
4. For depreciation of building the following procedure may be adopted.

Claims of depreciation for Building

The building have been classified on the basis of design, specifications and materials, used as follows:

- Class-I Pucca walls in lime or cement mortar with R.C. roof covering or pucca walls with terraced roof over joists either R.C. steel or teak wood and burghas which should be of good workmanship, durable materials and in good and regular repair.
- Class-II (a) Pucca walls built in lime or cement mortar roof having A.C. sheets, Raniganj tiles with good workmanship, good material and kept in good repair.
- Class-II (b) Building classified under Class-I above but not kept in good repairs.
- Class-II (c) Kachha Pucca walls inclined roof having C.I. sheets, A.C. sheets Thatched or tiled roof with good workmanship, good materials and kept in good repairs.
- Class-III (a) Building of temporary nature such as those with kuchha bricks, mud walls, wattle and daub and /or with A.C.sheet walling etc.
- Class-III (b) Building classified under Class-II(a) and which are not kept in good repair.

The percentage of depreciation for the above categories of building should be as follows:

Categories of building	Rate of depreciation per Annum
Class-I	1.5%
Class-II(a)	2.00%
Class-II(b)	3.00%
Class-II©	5.00%
Class-III(a)	5.00%
Class-II(b)	10.00%

The depreciation cost may be calculated using the following formula.

$$D.C. = P.C (1-R/100) n$$

- Where
- D.C. – Depreciation cost
 - P.C. – Original Project Cost
 - R – Rate of Depreciation per Annum according to building condition
 - n – Years of construction of buildings.

ANNEXURE-IX

Format for planning audit procedures

Sl. No.	Description	Details
1	Name of the Entity	
2	Period of audit	
3	Duration of audit	
4	Have the documents of the Entity(such as the Financial budgets/outcome budgets/ Results Framework Documents/Annual Report/New Policies and changes in policy, previous Inspection Reports/Performance Audits Reports conducted earlier etc.	
5	Have the documents and data from secondary sources(such as Reports of the State and Union Governments and of various Commissions/Census data/Statistics put out by Government/NSSO data/digitized data available in data.govt.in, VLC data, Beneficiary data (if applicable) etc. and other sources like media reports, research reports, academic reports etc.) been desk reviewed.	
6	Potential risk/focus areas that emerge of the review conducted as at (4) and (5) above	
7	List the audit objective that are intended to be pursued both on regularity and propriety aspects	
8	Summarise the planned scope of audit	
9	Audit procedures that are intended to be applied (review of records physical verification, joint inspections, external evidence collection etc.)	
10	Broad Assignment Plan for each party member	
11	Other remarks	

Senior Audit Officer/Audit Officer

Group Officer

ANNEXURE-X

[Para 14.1 (B) (2)]

TITLE SHEET Title sheet of Inspection Report
No..... of on accounts of Receipts and Refunds in the O/o The

.....(Name of place) _____
 for the period from _____ to _____.

(To be filled in by the Section Officer/Assistant Audit Officer of the field party)

(To be submitted along with Draft Inspection Report)

PART A		
Summary of audit results		
1.	Name of the organisation audited	
2.	Name of party personnel	
	(i) Sr. Audit Officer/Audit Officer (ii) Assistant Audit Officer/Supervisor (iii) Sr. Auditor/Auditor	
3.	Period of Audit	
4.	Date of commencement and completion of audit (Extension of time, if any, granted may be separately included)	
5.	Whether Entry Conference was held with the Audited Entity? If yes, enclose Minutes/Record of discussions. If no, provide reasons.	
6.	Number of potential paras (drawing reference to Para Nos) included in Part-II A of the Inspection Report	
7.	Number of paras (drawing reference to para nos.) relating to fraud or misappropriation, presumptive fraud and leakage of revenue etc.	
8.	Paras relating to persistent irregularities etc. that need to be brought to the notice of HOD through Management Letter	
9.	Briefly mention the challenges faced during audit (Nonproduction of records, Manpower or resources constraints, scope limitation etc.) and how they were addressed during the course of audit.	
10.	Suggestions for overcoming such challenges in future audits	
11.	Whether Exit Conference was held and draft Inspection Report discussed with the Head/Nodal Officer of the Audited Entity. If no, reasons may be indicated	Minutes as per annexure A to be enclosed
12.	Date of submission of Draft inspection Report and all working papers to Hqrs. (May be submitted within a period of 7 working days from the date of conclusion of audit)	

13.	Reasons for delay in submission of Draft IR etc. to Hqrs. with reference to the allotted time period, if any.				
14.	General remarks, if any.				
	Part B (Details of audit process followed)				
1	Whether the allocation of duties amongst each member of the Audit Team (SAO/AO/ AAO/Sr. Auditor /Auditor) was prepared in line with the planned broad assignment plan and acknowledged by the respective party members? If no, reasons for justification may be provided.			Allocation of duties as per Annexure B to be enclosed	
2.	Sampling method adopted (Use as many rows as needed)			List of Files/vouchers/other documents reviewed may be enclosed)	
	Section/Wing being audited	Nature of document	Not selected for review	Percentage of selection	Sample method adopted
	Purchase/works/ Establishment etc.	File vouchers	Indicate actual number selected	(Indicate percentage of each category)	Random/ Stratified/ Judgmental
3.	Whether focussed areas identified and procedure applied were as planned (with reference to the plan as approved by Group Officer before commencing the audit). If no, reasons and justification may be provided.				
4.	Whether all issued marked for examination by Group Officer on supervision/Hqrs. section have been addressed			Compliance to Group Officer comments on supervision to be enclosed as per Annexure C	
5.	Whether all works assigned as per allocation of duties were completed. If so, provide whether the reasons and justifications are provided.			Certificate as per Annexure D to be enclosed	
6.	Briefly indicate the potential focus areas for next audit				
7.	Whether daily diaries indicating the documents/records checked by team members of the Audit Team have been prepared, signed and enclosed?			Daily diary as per Annexure E to be enclosed for each member	
8.	Whether a certificate of obtaining sufficient and appropriate evidence (key documents) for the audit observations included in the Draft Inspection Report has been provided?			Certificate as per Annexure F to be enclosed	

9.	Whether key documents have been referred in the para and the source of evidence been provided as footnotes?			
10.	Please indicate the position of outstanding paras of previous Inspection Reports.			
	Period of Inspection Reports	No. of paras outstanding (Opening)	No. of paras outstanding (Closing)	Reasons for the paras remaining outstanding
11.	Whether a certificate that the audit was conducted in accordance with the CAG;s Auditing Standard 2017 has been provided		Certificate to be enclosed	
12.	Whether a certificate that the audit party has compiled with the Audit Quality Framework and Code of Ethics has been provided?		Certificate to be included	
			Sr. Audit Officer/Audit Officer	

Annexure-A

Sample Format of Minutes/Record of Discussions at the conclusion of Audit

Minutes of the Minutes held on _____ to discuss audit observations to be included in the draft inspection Report for the period _____ relating to the Department of Revenue and Disaster Management, Audited Entity_____.

Present:

From Department's Side	From Audit side

(Note:- The minor and procedural irregularities which were noticed during the course of audit have either been settled on spot after taking assurance from the auditee or have been issued to the Department (Auditee) in the shape of Test Audit Note).

The audit observations were discussed in detail and necessary clarifications, wherever sought, were given from the Audit side.

It was pointed out by Audit that initial replies from the Department in respect of _____ audit observations were still awaited and the same may be furnished on priority. In response, the Department (Auditee) assured to send the replies at the earliest possible.

The meeting ended with vote of thanks

Signature
(Name & Designation) From Audit Side

Signature
(Name & Designation) From Department's Side

Annexure-B

Proforma for Duty list of each member of the Audit Team

Duties assigned	Noted and signed (Acknowledgement)
SAO/AO: Name 1.	
AAO/Supervisor : Name 1.	
Sr. Auditor/Auditor: Name 1.	

Annexure-C Follow up of supervision by the Group Officer

Name of the Audited Entity	Date of Supervision	Comments/Queries of the Group Officer	Action taken by the Audit Team on Comments/Queries

Annexure-D Certificate at the conclusion of Audit

We have examined all the issues as per the duty list (except the following) and necessary audit observations based on audit scrutiny, have been issued.

Sl. No.	Brief particulars of the issues which could not be seen in audit	Reasons therefore [non availability of records, time constraints, shortage of manpower, other constraints/reasons] etc.
1		
2		
3		

Sr. Audit Officer/Audit Officer

Annexure-E

Daily Diary of each member of the Audit Team

Date	Brief details such as file number, item of work done, records seen and examined etc.

--	--

(Signature)

(Name of the Officer & Designation)

Annexure-F Certificate

It is certified that:

- (a) sufficient and appropriate evidence (key documents) for the audit observations included in the Draft Inspection Report have been obtained and have been submitted along with the Draft Inspection Report
- (b) that the audit was conducted in accordance with the CAG's Auditing Standards 2017 (c) the audit party has compiled with the Audit Quality Framework and Code of Ethics

Sr. Audit Officer/Audit Officer

ANNEXURE-XI

[Para 14.1 (C) (2)]

Statement showing the classification principles for categorization of Inspection Report paras

Classification Principle	Category	Part-II A	Part-II B
a) Nature of Objection	1) Systemic issues	Systemic Issues: Systemic deficiencies/weakness/deviations (other than issues that are only procedural) subject to materiality as per (b) below.	Systemic Issues: Procedural deviations that do not significantly impair process (es). outputs and outcomes
	2) Isolated cases	Isolated cases: Individual cases of deviation/violation and aberrations that relate to operational, functional and financial matters subject to materiality as per (b) below.	Isolated cases: Individual cases of deviation/violation and aberrations that relate to establishment, personnel, administrative and other miscellaneous matters.

(b) Materiality	1) Quantitative 2) Qualitative	Issues that are quantifiable (quantitative)-Materiality value has to be determined for each audited entity. Issues where materiality is determined by context (Qualitative)-Materiality has to be determined based on professional Judgment after considering various factors that are enumerated in Compliance Auditing Guidelines (para 5.11).	Cases of (a) above and those that ordinarily pertain to Part-II-A but are not material. However, cases that can be classified as trivial need not be reported.
(c) Fraud and misappropriation, presumptive fraud, Leakage of revenue	NA	All cases to be taken as Part-II-A	NA

ANNEXURE-XII

[Para 14.1(D)]

Matrix for grading the Inspection Reports

Sl. No	Process Parameter	Allocated score	Scoring methodology	References Compliance Auditing Guidelines
1	Planning	30		Chapter 4
1(a)	Desk review- Understanding the auditable entity			

	Review of guard file, data analysis and understanding internal controls. This should comprise review of both internal documents and external applicable data bases/data.	10	<p>This has two dimensions.</p> <p>Review of Internal documents (Max score-5): A comprehensive review of the entire range of available documents would yield the maximum score of 5 and a limited/restricted review would have to be correspondingly scored lower than 5. Review of internal documents include budgets/financial and outcome, rules/regulations, past audit findings etc.</p> <p>Review of relevant external databases Max (score-5): A comprehensive review of the entire range of available data/data sets/reports would yield the maximum score of 5 and a limited/restrictive review would have to be correspondingly scored lower than 5.</p> <p>Review of external data includes data analysis of relevant databases, reports/statistics of Govt. etc.</p>	Para 4.3, 4.10 to 4.15, 4.20 and Hqs. guidelines on Data analytics and compliance audit
	Identification of potential risk/focus areas	10	<p>This has two dimensions.</p> <p>Focus areas from past audits (Max score-5): Identification of persistent irregularities, systematic issues emerging from past audit findings would be scored based on the range of areas identified upto a maximum of 5.</p> <p>New focus areas (Max score-5): Identification of any new focus area(s) would yield a score of 5.</p>	
1(b)	Audit Plan- Planning audit procedures			
	Determination of scope of audit and Audit Objectives	05	Determination the scope and audit objectives duly approved by the Group Officer (as per the prescribed template) prior to commencement of audit would fetch a score of 5. Not doing so would yield a score of zero.	Para 4.6 to 4.8

	Deciding the assignment plan for team members, audit procedures and preparation of audit design matrix if applicable.	05	Deciding the assignment plan and broad audit procedure duly approved by the Group Officer (as per the envisaged template) prior to commencement of audit would fetch a score of 5. Not doing so would yield a score of zero.	Para 4.16 and 4.17
2	Conducting the audit	45		Chapter 5
2(a)	Findings and evidence			
	Extent of findings from identified risk/focus areas	25	<p>The score against this parameter would have to be determined on the basis of the percentage/rate of conversion of risk/focus areas identified (as at 1 (a) above) into findings in the Inspection Report. The specific findings from other than focus areas included in the Inspection Report would also be considered.</p> <p>(A) Clear cases of overpayments/wasteful or infructuous expenditure/leakage of revenue/revenue foregone or short collected/frauds or presumptive frauds/losses/non-compliance with laws or rules/violation of contractual obligations/undue favour to contractors/service providers (scoring to be based on proportion of such paras to total paras in IR e.g if all paras in the IR fall in this category it would fetch full score of 25. If 60% of the paras fall in this category it would fetch a score of 15 i.e 60% of 25)- Max score-25).</p> <p>(B)Clear cases of idle investments/blocking of funds/delays in procurements, commissioning of equipment, project execution and diversion or misutilisation of funds (scoring to be based on proportion of such paras to total paras in IR e.g if all paras in the IR fall in this category it would fetch full score of 15. If 20% of the paras fall in this category it would fetch a score of 3 i.e 20% of 15) Max Score-15).</p>	Paras 5.10 to 5.14

			<p>(C)Procedural issues either not involving financial implications or having financial implications lower than materiality (scoring based on proportion of such paras in IR e.g if all paras in the IR fall in this category it would fetch full score of 5. If 20% of the paras fall in this category it would fetch a score of i.e 20% of 5)- (Max score-5).</p> <p>In case of ‘NIL’, Inspection Reports, the conduct of audit has to be evaluated against the nature of the audited entity (high risk/medium risk/low risk) focus areas that have been pursued against applicable audit criteria. The scoring would be based on proportion of focus areas that were pursued vis-à-vis that were identified during planning stage and compliance to the envisaged audit process (if all areas were satisfactorily pursued against applicable audit criteria and the audit process was followed it would yield a full score of 25 else the score would have to be proportionately reduced).</p>	
	Extent of sufficient and appropriate Evidence (Key documents) obtained and evaluated.	10	<p>Part-II-A-(Max Score-8): The score against this parameter would have to be determined on the basis of the percentage of paras in the Inspection Report for which sufficient and appropriate evidence have been obtained and evaluated. (e.g. If the IR has 20 Part-II-A paras and full set of KDs (evidence) have been obtained for only 14 pars (70% of paras), this parameter would fetch a score of 5.6 (70% of the maximum allocated score of 8).</p> <p>Part-II-B-(Max Score 2): The score against this parameter would be on similar basis as envisaged for Part-II-A paras above.</p>	Paras 5.5, 5.6, 5.10 to 5.14
2(b)	Documentation			Para 5.10 to 5.15
	Preparation of Audit file and documentation of working papers- Extent of field work done-	10	Preparation of Audit file comprehensively as envisaged in Compliance Auditing Guidelines and containing the audit strategy, scope and methodology, sample selection, audit procedures applied. Audit Design and Audit Findings matrices (where	

			applicable) etc and documenting the working papers comprehensively as envisaged in Compliance Auditing Guidelines and detailing the extent of work done, contracts/agreements examined etc would yield the full score of 10. The score against this parameter would have to be proportionately reduced based on the extent of gaps in documentation observed during the process of vetting the IR. This is applicable for NIL IRs also.	
3	Reporting	25		Chapter-6
3(a)	Drafting and presentation			
	Drafting quality	05	The score against this parameter would have to be determined on the basis of extent of revision that was necessary while vetting the IR. This is not applicable for NIL IR	Para 6.5 and Hqrs. Guidelines
	Appropriate classification of paras into Part-II-A and Part-II-B	05	The score against this parameter would have to be determined on the basis of the proportion of paras that were incorrectly classified to the total paras (e.g if two out of six paras in the IR were incorrectly classified (which had to be rectified during vetting process) i.e 30% incorrectly classified and 70% correctly classified, the score to be awarded would be 3.5 (70% of the total score). This is not applicable for NIL IR	Guidelines by issued Hqrs.
	Mortality of paras	05	The score against this parameter would be determined on the basis of percentage of paras retained (number of paras retained with reference to total paras in Draft IR) during the vetting process, i.e if 80% of the paras have been retained, the score to be awarded would be 4 (80% of the total score). This is not applicable for NIL IR	
3(b)	Timeliness			Para 6.4

	Submission of Draft IR	05	Despatch of Draft IR/emailing the Draft IR promptly (7days) would yield the full score of 5, which would be proportionately reduced for delays as under: Delay upto five days: 4	
			Delay upto seven days : 3 Delay upto Nine days: 2 Delay upto 12 days : 1 Delay > 12 days : 0 This would apply to NIL IR also.	
	Issue of IR	05	Issue of IR promptly within in the specified time (30 days) would yield the full score of 5, which would be proportionately reduced for delays as under: Delay upto five days: 4 Delay upto one week : 3 Delay upto 10 days : 2 Delay upto two weeks: 1 Delay > two weeks : 0 This would apply to NIL IR also.	
	Total	100		

IR Grading

Score of IR	Less than 25	26-30	31-35	36-40	41-45	46-50	51-60	61-70	71-80	81-90	91-100
IR Grade	0	1	2	3	4	5	6	7	8	9	10

ANNEXURE-XIII

[Para 14.2]

**PRINCIPAL ACCOUNTANT GENERAL,
(ECONOMIC & REVENUE SECTOR AUDIT), ODISHA,
BHUBANESWAR.**

Ph: 0674-2392367 FAX: 0674-2390880

COMPOSITE DRAFT INSPECTION REPORT No. _____ /20-

Name of the Accounts audited	
Address in detail	
Period of Account audited	
Time taken for Audit	
Name of the officer in charge of the Accounts/ Office	
Designation of next higher authority	
Name of the officers conducted Au	
Name of the Reviewing Officer	

PART-I

1.1 *Introductory:*

(About the audit organization, it's formation, jurisdiction, function and objectives in brief) **1.2**

Scope of audit:

A test check and general examination of accounts records relating to Receipt and Refund Accounts for the period covered under audit under Section 16 of C&AG's DPC Act, 1971.

1.3 *Audit Objective:*

1.4 *Audit Criteria:*

1.5 *Audit Methodology:*

1.6 *Information on collection of Revenue (R/R):*

The collection of revenue of the SR for the years from 2016 to 2017 was as follows:

Year	Stamp Duty	Registration Fee	Others	Total

1.7 *Allotment & Expenditure for Last three years:*

Year 2015-16		Year 2016-17		Year 2017-18	
Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure

Section-A (Expenditure Account)

(As under Section B)

Section-B (Receipts and Refunds)

PART-II-A

(For objections having money value of more than Rupees One lakh or serious system lapses)

PART-II-B

(For major procedural irregularities and money value less than Rupees One lakh)

PART- III

(A) Budget and expenditure (B) Settlement of
Paras:

(C) Outstanding Paras:

(D) Persistent Irregularities:

(E) Non-production of records:

Part IV Best

Practices:

Upkeep/maintenance of records like Scheme files, Cash books, Service books etc. of the Auditee is satisfactory. During the course of audit it was seen that the DSR/SR, _____ is very much proactive in initiation of necessary steps on audit observations. **Part V**

Acknowledgement:

The co-operation extended by this office in all matters including production of records, submission of information for smooth conduct of audit is duly acknowledged. **Part VI**

Disclaimer:

Certified that the audit observations contained in the inspection report are based on facts and figures obtained by examination of records/information provided by the audited entity. The Audited entity may examine the observation independently and satisfy themselves and take action accordingly without referring to such audit observations.

Sr. Audit Officer

The DSR/SR (Head of the Office)
..... may kindly peruse and discuss the Draft
Inspection Report and assent to the enclosed
minutes.

Sr. Audit Officer

Signature of Head of Office with seal.

ANNEXURE-XIV

List of Auditable Units under Registration Wing

Sl. No.	DISTRICT	DSR/ SR	OFFICE	Sl. No.	DISTRICT	DSR/ SR	OFFICE

1	Angul	DSR	Angul	33	Bhadrak	SR	Bonth
2	Angul	SR	Athamallik	34	Bhadrak	SR	Chandbali
3	Angul	SR	Chhendipada	35	Bhadrak	SR	Dhamnagar
4	Angul	SR	Pallahara	36	Bhadrak	SR	Dhusuri
5	Angul	SR	Talcher	37	Bhadrak	SR	Tihidi
6	Angul	SR	Kishorenagar	38	Boudh	DSR	Boudh
7	Balasore	DSR	Balasore	39	Boudh	SR	Kantamal
8	Balasore	SR	Baliapal	40	Cuttack	DSR	Cuttack
9	Balasore	SR	Basta	41	Cuttack	SR	Athagargh
10	Balasore	SR	Jaleswar	42	Cuttack	SR	Banki
11	Balasore	SR	Jaleswarpur	43	Cuttack	SR	Badamba
12	Balasore	SR	Khaira	44	Cuttack	SR	Jagatpur
13	Balasore	SR	Nilagiri	45	Cuttack	SR	Mahanga
14	Balasore	SR	Simula	46	Cuttack	SR	Narsinghpur
15	Balasore	SR	Soro	47	Cuttack	SR	Niali
16	Bolangir	DSR	Balangir	48	Cuttack	SR	Salipur
17	Bolangir	SR	Patnagarh	49	Cuttack	SR	Tigiria
18	Bolangir	SR	Titilagarh	50	Cuttack	SR	Baranga
19	Bolangir	SR	Kantabanjhi	51	Deogarh	DSR	Deogarh
20	Bolangir	SR	Tusura	52	Dhenkanal	DSR	Dhenkanal
21	Bolangir	SR	Luisinga	53	Dhenkanal	SR	Kamakshyanagar
22	Bargarh	DSR	Bargarh	54	Dhenkanal	SR	Parjang
23	Bargarh	SR	Attapura	55	Dhenkanal	SR	Hindol
24	Bargarh	SR	Padmapur	56	Dhenkanal	SR	Bhuban
25	Bargarh	SR	Sohella	57	Gajapati	DSR	Paralakhemundi
26	Bargarh	SR	Barapalli	58	Gajapati	SR	R.udayagiri
27	Bargarh	SR	Bhatli	59	Ganjam	DSR	Chhatrapur
28	Bargarh	SR	Bheden	60	Ganjam	SR	Aska
29	Bargarh	SR	Paikamal	61	Ganjam	SR	Bhanjanagar
30	Bhadrak	DSR	Bhadrak	62	Ganjam	SR	Berhampur-ii
31	Bhadrak	SR	Basudevapur	63	Ganjam	SR	Berhampur-i
32	Bhadrak	SR	Bhandaripokhari	64	Ganjam	SR	Buguda

Sl. No.	DISTRICT	DSR/ SR	OFFICE	Sl. No.	DISTRICT	DSR/ SR	OFFICE
65	Ganjam	SR	Digapahandi	103	Kendrapara	SR	Rajnagar
66	Ganjam	SR	Hinjili	104	Kendrapara	SR	Kanika

67	Ganjam	SR	Kabisuryanagar	105	Keonjhar	DSR	Keonjhar
68	Ganjam	SR	Khallikote	106	Keonjhar	SR	Anandpur
69	Ganjam	SR	Patrapur	107	Keonjhar	SR	Sainkul
70	Ganjam	SR	Purusottampur	108	Keonjhar	SR	Barbil
71	Ganjam	SR	Sorada	109	Keonjhar	SR	Champua
72	Ganjam	SR	Kodala	110	Keonjhar	SR	Ghatgaon
73	Ganjam	SR	Chikiti	111	Keonjhar	SR	Hatadihi
74	Ganjam	SR	Sheragada	112	Keonjhar	SR	Telkoi
75	Jagatsinghpur	DSR	Jagatsinghpur	113	Khurda	DSR	Khurda(bbsr)
76	Jagatsinghpur	SR	Balikuda	114	Khurda	SR	Balipatna
77	Jagatsinghpur	SR	Debidol	115	Khurda	SR	Banpur
78	Jagatsinghpur	SR	Kujanga	116	Khurda	SR	Begunia
79	Jagatsinghpur	SR	Raghunathpur	117	Khurda	SR	Jatani
80	Jagatsinghpur	SR	Tirtol	118	Khurda	SR	Khandagiri
81	Jajpur	DSR	Jajpur	119	Khurda	SR	Khurda
82	Jajpur	SR	Barachana	120	Khurda	SR	Tangi
83	Jajpur	SR	Bari	121	Khurda	SR	Bolagarh
84	Jajpur	SR	Dharmasala	122	Khurda	SR	Balianata
85	Jajpur	SR	Dolipur	123	Koraput	SR	Bariguma
86	Jajpur	SR	Mansada	124	Koraput	SR	Koraput
87	Jajpur	SR	Sukinda	125	Koraput	SR	Kotpad
88	Jajpur	SR	Mangalpur	126	Koraput	SR	Nandpur(pottangi)
89	Jharsuguda	DSR	Jharsuguda	127	Koraput	SR	Machhakund
90	Jharsuguda	SR	Lakhanpur	128	Malkangiri	DSR	Malkanagiri
91	Kalahandi	DSR	Bhawanipatna	129	Malkangiri	SR	Motu
92	Kalahandi	SR	Dharmagarh	130	Malkangiri	SR	Chitrakonda
93	Kalahandi	SR	Jaipatna	131	Mayurbhanj	DSR	Mayurbhanj
94	Kalahandi	SR	M. Rampur	132	Mayurbhanj	SR	Rairangpur
95	Kalahandi	SR	Th. Rampur	133	Mayurbhanj	SR	Betnoti
96	Kalahandi	SR	Kalampur	134	Mayurbhanj	SR	Udala
97	Kalahandi	SR	Koksara	135	Mayurbhanj	SR	Karanja
98	Kendrapara	DSR	Kendrapara	136	Mayurbhanj	SR	Bahalda
99	Kendrapara	SR	Aul	137	Mayurbhanj	SR	Rasagobindapur
100	Kendrapara	SR	Garadpur	138	Nuapada	DSR	Nuapada
101	Kendrapara	SR	Marsaghai	139	Nuapada	SR	Khariar
102	Kendrapara	SR	Pattamundai	140	Nabarangpur	DSR	Nabarangpur
Sl. No.	DISTRICT	DSR/ SR	OFFICE	Sl. No.	DISTRICT	DSR/ SR	OFFICE

141	Nabarangpur	SR	Dabugaon	163	Rayagada	DSR	Rayagada
142	Nabarangpur	SR	Kodinga	164	Rayagada	SR	Bisam cuttack
143	Nabarangpur	SR	Umerkote	165	Rayagada	SR	Gunupur
144	Nayagarh	DSR	Nayagargh	166	Rayagada	SR	Kasipur
145	Nayagarh	SR	Daspalla	167	Sambalpur	DSR	Sambalpur
146	Nayagarh	SR	Khandapara	168	Sambalpur	SR	Kuchinda
147	Nayagarh	SR	Odagaon	169	Sambalpur	SR	Rairakhol
148	Nayagarh	SR	Ranapur	170	Sambalpur	SR	Rengali
149	Phulbani	DSR	Phulbani	171	Sonepur	DSR	Sonepur
150	Phulbani	SR	Baliguda	172	Sonepur	SR	Birmaharajpur
151	Phulbani	SR	Daringbadi	173	Sonepur	SR	Binika
152	Phulbani	SR	G-udayagiri	174	Sonepur	SR	Rampur
153	Puri	DSR	Puri	175	Sundargarh	DSR	Sundargarh
154	Puri	SR	Brahmagiri	176	Sundargarh	SR	Panposh
155	Puri	SR	Gop	177	Sundargarh	SR	Banei
156	Puri	SR	Kakatpur	178	Sundargarh	SR	Biramitrapur
157	Puri	SR	Nimapara	179	Sundargarh	SR	Hemgiri
158	Puri	SR	Pipili	180	Sundargarh	SR	Lephripara
159	Puri	SR	Satyabadi	181	Sundargarh	SR	Rajgangpur
160	Puri	SR	Delanga				
161	Puri	SR	Kanas				
162	Puri	SR	Krushnaprasad				

(For Use in IA&AD Only)

REVENUE SECTOR AUDIT

**RECEIPT AUDIT MANUAL
STAMP DUTY
&
REGISTRATION FEE**

(UPDATED IN 2018)

**ISSUED BY
PRINCIPAL ACCOUNTANT GENERAL
(Economic & Revenue Sector Audit)
ODISHA, BHUBANESWAR**