Government of Odisha
Board of Revenue, Odisha, Cuttack
(Rajaswa Bhawan, Chandini Chowk, Cuttack-2: email: igr@odisha.gov.in)
(Registration Wing)

No: IGR-CLAR-CLAR-0017-2026 /1600/Regn. Date: 18/05/2026

Form
Sri Deba Ranjan Mohanty,
Joint Inspector General of Registration, Odisha

To
The District Sub-Registrar, Puri.

Sub: Clarification on charging of 18% GST on admissible rent for registration of commercial lease property.

Ref: Your Letter No.1071/Regn.., dated 24.03.2026.

Sir,

With reference to your letter on the subject cited above, I am directed to say that, the IGR, Odisha, during the review meeting of the DSRs and SRs held on 08.05.2025 has issued instruction to all Registering Officers to ensure that 18% GST is levied on rent in lease/house rent agreements for commercial use. Proceedings of the review meeting has already been communicated to all DSRs and SRs vide this office memo No 2341 dtd. 09.05.2025 (copy enclosed).

This is for your information and necessary action.

Yours faithfully,

18.05.2026
Joint IGR, Odisha

Memo No. 1601 /Regn., Date 18/05/2026

Copy forwarded to all ADM-cum District Registrars /All District Sub-Registrars (except Puri)/ All Sub-Registrars of the state for information.

18.05.2026
Joint IGR, Odisha

IGR-CLAR-CLAR-0017-2026/1/2026

O/C