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-0012-2026 - 861 /Regn. Date: 18.03.2026

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

To
The District Sub-Registrar, Jharsuguda.

Sub: Clarification regarding calculation of GST in lease agreement for commercial purposes.

Ref: Your Letter No.340/Regn., dated 05.03.2026.

Sir,

With reference to the letter on the subject cited above, I am directed to say that,

1. Renting of commercial property is treated as a supply of service and is taxable under the GST Act. GST shall be levied on the total annual rent recited in the instrument of lease at the applicable rate.
2. In case of an instrument of lease where rent is reserved and multiple lessors are involved, stamp duty and registration fee shall be levied on the total rent reserved in the instrument, irrespective of the number of lessors.

This is for your information and necessary action.

Yours faithfully,

18.03.2026
Joint IGR, Odisha

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O/C