OFFICE OF THE I.G.R., ODISHA
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GOVERNMENT OF ODISHA
REVENUE AND DISASTER MANAGEMENT DEPARTMENT

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No. PT1-RDM-Reg-POLICY-0001-2025 45430 /R&DM, Dated 07 NOV 2026

From

Sri Diganta Routroy, OAS (SAG)
Additional Secretary to Government

To

The Additional Secretary to Government,
H&UD Department

Sub: Clarification regarding interpretation of proviso (a) under Article 23(c) of Schedule IA to the Indian Stamp Act, 1899, as amended by the Indian Stamp (Odisha Amendment) Ordinance, 2026 (replaced by Indian Stamp (Odisha Amendment) Act, 2026)

Sir,

I am directed to invite a reference to the Indian Stamp (Odisha Amendment) Ordinance, 2026, published in the Extraordinary Odisha Gazette No. 1900 dated 14.05.2026, whereby Article 23(c) of Schedule IA to the Indian Stamp Act, 1899 was amended.

2. In this connection, the President, CREDAI, Odisha, vide representation dated 25.06.2026, has brought to the notice of this Department a possible ambiguity in the interpretation of the expression **"corresponding and proportionate share in common areas and facilities"** occurring in proviso (a) under the 'Proper Stamp Duty' column of the aforesaid Article. The said proviso provides that:

> *"Where the promoter executes the deed of transfer of apartment along with its **corresponding and proportionate share in common areas and facilities** in favour of the allottee or transferee in pursuance of the agreement to sale, the duty chargeable on the instrument shall be five per centum of the amount."*

The apprehension expressed is that the said expression may be interpreted to mean that a separate or identifiable portion of the common areas and facilities is required to be transferred in favour of each allottee/transferee, which may not be consistent with the scheme of the Odisha Apartment (Ownership and Management) Act, 2023 and the rules framed thereunder.

3. The matter was discussed with the representatives of CREDAI, Odisha and the concerned officials in a meeting held on 12.08.2026 under the Chairpersonship of the Additional Chief Secretary, Housing & Urban Development Department. Upon examination of the matter with reference to the relevant statutory provisions, it is considered necessary to clarify the meaning of the aforesaid expression to ensure uniform interpretation and implementation.

4. Accordingly, it is clarified that the expression **"corresponding and proportionate share in common areas and facilities"** occurring in proviso (a) under the 'Proper Stamp Duty' column of Article 23(c) of Schedule IA to the Indian Stamp Act, 1899 shall mean the undivided interest in the common areas and facilities attached to an apartment, as provided under the Odisha Apartment (Ownership and Management) Act, 2023 and the rules framed thereunder.

5. For the sake of clarity, whenever a promoter executes a deed of transfer of an apartment in favour of an allottee/transferee, the transfer shall include not only the apartment but also the undivided interest of the apartment owner in the common areas and facilities. Such interest is an integral part of the ownership of the apartment and cannot be separated from it. It does not mean that any particular portion of the common areas and facilities is required to be separately identified, demarcated or transferred to the allottee/transferee.

6. This clarification is issued solely to ensure uniform understanding and implementation of the aforesaid provision and shall not be construed as creating or conferring any right or interest beyond what is provided under the Odisha Apartment (Ownership and Management) Act, 2023 and the rules framed thereunder.

The above clarification shall be communicated to all concerned.

Yours faithfully

Additional Secretary to Government
07/11/26

Memo No 45431 /R&DM dated : 07 NOV 2026

Copy forwarded to the Pr. PS to Additional Chief Secretary to Government, R&DM Department for kind information of ACS.

Additional Secretary to Government
07/11/26

Memo No 45432 /R&DM dated : 07 NOV 2026

Copy forwarded to the Inspector General of Registration, Odisha for kind information and necessary action. She is requested to communicate the above clarification amongst all the Registering officers.

Additional Secretary to Government
07/11/26

PT1-RDM-Reg-POLICY-0001-2025/2/2026