

# THE INDIAN STAMP (ODISHA AMENDMENT) ACT, 2013

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## LAW DEPARTMENT

### NOTIFICATION

The 9th May, 2013

No.4865 / L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 7th day of May, 2013 is hereby published for general information.

ODISHA ACT 16 OF 2013

## THE INDIAN STAMP (ODISHA AMENDMENT) ACT, 2013

AN ACT FURTHER TO AMEND THE INDIAN STAMP ACT, 1899 IN ITS APPLICATION TO THE STATE OF ODISHA.

BE it enacted by the Legislature of the State of Odisha in the Sixty-fourth Year of the Republic of India as follows:—

Short title.

1. (1) This Act may be called the Indian Stamp (Odisha Amendment) Act, 2013.

(2) It shall come into force on the date of its publication in the official Gazette.

Insertion  
of new  
section 3A.

2. After section 3 of the Indian Stamp Act, 1899, the following section shall be inserted, namely:—

2 of 1899.

"Duty  
chargeable  
on mining  
lease.

3. A(1) Notwithstanding anything contained in this Act and the rules made thereunder, on every instrument of grant or renewal of a mining lease, the stamp duty chargeable shall be equivalent to fifteen percentum of the amount of average royalty that would accrue out of the highest annual extraction of minerals permitted under the approved mining plan or mining scheme, as the case may be, for such mining lease under the relevant law in force, multiplied by the period of such mining lease.

*Explanation.*—For the purposes of this sub-section, the average royalty of the highest grade of minerals based on the data available for past twelve months beginning from the date of commencement of the Indian Stamp (Odisha Amendment) Act, 2013 shall be taken into consideration:

Provided that where an application for renewal of mining lease has been made to the State Government prior to the expiry of the lease, but renewal of lease has not been granted by the State Government or the mining lease is deemed to have been extended by a further period in accordance with the provisions contained in the relevant law in force, till the State Government passes an order, prior to the commencement of the Indian Stamp (Odisha Amendment) Act, 2013, the sum total of the quantity of mineral permitted for extraction, year wise, in the approved mining plan or mining scheme, as the case may be, or the actual quantity raised, whichever is higher, shall be taken into consideration for calculation of the stamp duty:

Provided further that in case the production level is enhanced on account of subsequent modification or review of the mining plan, the stamp duty shall be reassessed on the enhanced production level for the remaining lease period and the lessee shall deposit the differential stamp duty before such enhancement is carried out by him:

Provided also that in case a lessee is required to surrender the mining lease or, permanently prohibited from undertaking the extraction of mineral by, or for reasons of any operation of law, court orders passed or any order issued under any law for the time being in force and the reasons of such prohibition are not in any manner attributable to such lessee or his agents, servants, employees or persons claiming through or under such lessee, the lessee shall be entitled for refund of the stamp duty paid by him to the extent of such balance period of lease outstanding:

Provided also that where the lessee is prohibited from undertaking the extraction of minerals for a temporary period for the reasons mentioned in the third proviso and subject to the conditions specified therein, the stamp duty chargeable shall be equivalent to the amount of the sum total of the dead rent that would be payable for the mining lease under the relevant law in force, for the period of such prohibition.

(2) Where an application for renewal of a mining lease has been made to the State Government prior to the expiry of the lease but renewal of the lease has not been granted by the State Government or the mining lease is deemed to have been extended as per the provisions contained in the relevant law in force, by a further period till the State Government passes



an order thereon, the stamp duty payable under sub-section (1) shall be paid by the applicant on or before the date of expiry of the lease or within sixty days from the date of commencement of the Indian Stamp (Odisha Amendment) Act, 2013, whichever is later, in the manner as may be prescribed.

(3) If the application for grant or renewal of mining lease is rejected by the State Government, the applicant shall be entitled for refund of full stamp duty paid by him without any interest.

(4) In case of a mining lease whose period is deemed to have been extended by a further period till the State Government passes an order thereon and the State Government, at a later date, passes an order rejecting the renewal of the lease, the applicant shall be entitled for refund of such amount of stamp duty paid under sub-section (1), as arrived at by deducting from the total amount of stamp duty paid, the amount of stamp duty chargeable in respect of such mining lease till the date of such rejection order without any interest.

(5) No refund as mentioned in sub-sections (3) and (4) shall be made if the order rejecting the application is challenged or the time limit for presenting the application for revision of the order of rejection is not expired.”.

By Order of the Governor

S. K. MOHANTY

Principal Secretary to Government, I/c.