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## REVENUE & DISASTER MANAGEMENT DEPARTMENT

### NOTIFICATION

The 23rd March, 2021

**S.R.O. No. 94/2021.**— In exercise of the powers conferred by Sections 74 and 75 read with Section 10 of the Indian Stamp Act., 1899 (2 of 1899), the State Government do hereby make the following rules further to amend the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015, namely: —

1. (1) These rules may be called the Odisha Stamp (Payment of Duty by means of e-Stamping) Amendment Rules, 2021.  
(2) They shall come into force on the date of their publication in the *Odisha Gazette*.
2. In the Odisha Stamp (Payment of Duty by means of e-Stamping) Rules, 2015, (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (k), after the words "impression on paper" and before the words "to denote" the words "or in a dematerialized digital form" shall be inserted.
3. In the said rules, in rule 11, —
  - a. in clause (a), for the word "repeated", the word "replicated" shall be substituted;
  - b. in clause (d), for the words "name of", the words "name and address of shall be substituted;
  - c. for clause (g), the following clause shall be substituted, namely:—

"(g) brief description of the immovable property which is the subject matter of the instrument, but there shall be no such description for any movable property";
  - d. for clause (k), the following clause shall be substituted, namely:—

"(k) space for signature and seal if issued in physical for space for signature if it is issued in dematerialized digital form, of the e-Stamp Certificate issuing officer or authorized signatory of the Central Record Keeping Agency";

- e. for clause (l), the following clause shall be substituted, namely:—  
 "(l) providing facilities to the Sub-Registrar or District Registrar or any other officer authorized in this behalf by the Appointing Authority to disable or lock the e-Stamp Certificate, to prevent the multiple use of any e-Stamp Certificate". and
- f. for clause (n), the following clause shall be substituted, namely:—  
 "(n) providing for passwords and codes to the designated or authorized officials of the Department or to any authorized person or agency to search and view any e-Stamp Certificate and to access Management Information System and Decision Support System reports downloadable from the website of the Central Record Keeping Agency."
4. In the said rules, in rule 20, the following rule shall be substituted, namely:—  
 "20. Application for e-Stamp Certificate — Any person intending to pay the Stamp duty may approach any of the Authorized Collection Centres and furnish the requisite details in Form 4 along with the requisite amount of Stamp duty, for obtaining the e-Stamp Certificate and such person paying the Stamp duty shall be provided with an option for the generation of the e-Stamp Certificate in the physical format or in a dematerialized digital form."
5. In the said rules, for rule 22, the following rules shall be substituted, namely:—  
 "22. Issue of e-Stamp Certificate. — (1) The Authorized official of the Authorized Collection Centre, shall on the payment made under rule 21, enter the requisite information and details as provided by the applicant in the application Form 4 in the computer system, get the correctness of such entered details verified by the applicant and shall take his signature on the application as a proof of verification.  
 (2) If the e-Stamp Certificate is issued in a physical format, the Authorized official shall download the e-Stamp Certificate in the format as in Form 6, and take out its print on a paper, sign with date and affix his official seal on the print out and issue the e-Stamp Certificate to the Applicant.  
 (3) If the e-Stamp Certificate is issued in a dematerialized digital form, the Authorized official shall sign electronically the e-Stamp Certificate, electronically print the date and issue the e-Stamp Certificate and electronically transmit or share with any web process or online utility process, as may be authorized by the Appointing Authority.

(4) Where the e-Stamp is to be printed on paper, it shall be printed through a Laser Printer using the genuine Laser Toner of indelible permanent jet black of min 600DPI resolution only."

6. In the said rules, for rule 23, the following rule shall be substituted, namely:—

"23. Size and Content of the E-Stamp.—(1) If the e-Stamp Certificate is issued in a physical format to be printed on a paper, then the signature and the seal showing name and designation of the issuing officer and name and address of the Authorized Collection Centre shall be made in permanent black ink and in case, e-Stamp Certificate issued in a dematerialized digital form, the digital or e-signature of the issuing officer and the name and address of the Authorized Collection Centre shall be supplied.

(2) Where the e-Stamp Certificate is issued in a physical format, to be printed on paper, then e-Stamp Certificate shall be printed on minimum 80 GSM thick paper, of min. approx. size of 210 mm x 297 mm with a margin of 35 mm on the right side of the page or such other specification of paper and margin thereof as may be prescribed by the Appointing Authority."

7. In the said rules, for rule 25, the following rule shall be substituted, namely: —

"25. Payment of additional Stamp Duty.— If for any reasons a person who has purchased a e-stamp for a certain amount of stamp, requires to pay an additional stamp duty on a particular instrument then before execution of the instrument, he may make an application in the Form No.4 along with the payment of such required amount of additional amount of stamp to the Authorized Collection Centre."

8. In the said rules, for rule 26, the following rule shall be substituted, namely:—

"26. Issue of e-Stamp Certificate for additional Stamp duty. — The Authorized Collection Centre shall issue an additional or supplementary e-Stamp Certificate on a separate e-stamp printed on a paper where the original e-Stamp has been issued in physical form printed on a paper and in a dematerialized digital form where the original e-Stamp has been issued in the dematerialized digital form in reference to the original e-Stamp Certificate earlier issued as supplementary or additional e-Stamp in the same manner as laid down in rules 21 to 24."

9. In the said rules, for rule 27, the following rule shall be substituted, namely:—

"27. Use of e-Stamp Certificate.— (1) Every instrument shall be written or electronically published in dematerialized or digital form in such a manner that the e-Stamp Certificate may appear on the face of the instrument.

- (2) Where the e-Stamp shall be used in physical form printed on a paper then the instrument prepared physically shall be written in such a manner that the e-Stamp Certificate shall always appear on the face of the instrument, with the beginning portion of the instrument written below the permitted space as indicated on the e-Stamp Certificate and this space shall also bear the execution of the instrument.
- (3) The issued e-Stamp shall be used for only one instrument and the writing and execution of any other instrument using the same e-Stamp shall be treated as an instrument where no stamp duty has been paid:
- 10.** In the said rules, in Form 1 to *Annexure A*, in paragraph 3, for sub-paragraph (iii), the following sub-paragraph shall be substituted, namely: —
- "(iii) The Authorized Collection Centre will access Central Record Keeping Agency / Service Provider servers through internet by using an Unique Identification Number and a confidential password and the requisite details of the information in the system shall be entered and the e-Stamp Certificate shall be downloaded with a Unique Identification Number on a plain paper or an instrument or in dematerialized digital form, as the case may be."
- 11.** In the said rules, in Form 4, after Note 2, at the end of the Form, the following Note shall be added, namely: —
- "3. The form 4 in the current format requires the e-Stamping receipt to bear the counter signature and seal of the customer. If the complete journey is dematerialized and digital through electronic computer system then this requirement of seal shall be dispensed with."

[No.10067—RDM-Reg-STAMP-0008/2019/R&DM.]

By Order of the Governor

BISHNUPADA SETHI

Principal Secretary to Government