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LAW DEPARTMENT

NOTIFICATION

The 14th May, 2026

No.7005—I-Legis-7/2026/L.—The following Ordinance promulgated by the Governor of Odisha on the dated 12th May, 2026 is hereby published for general information.

ODISHA ORDINANCE 03 OF 2026

THE INDIAN STAMP (ODISHA AMENDMENT) ORDINANCE, 2026

AN

ORDINANCE

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

WHEREAS, the Legislative Assembly of the State of Odisha is not in session;

AND, WHEREAS, the Governor of Odisha is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Indian Stamp Act, 1899 in its application to the State of Odisha in the manner hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Odisha is pleased to promulgate the following Ordinance in the Seventy-seventh year of the Republic of India as follows:-

Short title.

1. (1) This Ordinance may be called the Indian Stamp (Odisha Amendment) Ordinance, 2026.

(2) It shall come into force at once.

Amendment to
Schedule I-A.

2. In the Schedule I-A, of the Indian Stamp Act, 1899 —

Act No. 2 of
1899.

(a) In Article 23, for the entries appearing in column (3) under clause (c) the following entries shall be substituted, namely :—

“Five per centum of the amount

Provided that —

(a) Where the promoter executes the deed of transfer of apartment alongwith 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.

(b) Where the promoter executes the deed of transfer of common areas and facilities in favour of the association of allottees, the duty chargeable on such instrument shall be rupees fifty thousand.”.

HARI BABU KAMBHAMPATI

Governor of Odisha

Dated the 12th May, 2026