

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 4, CUTTACK, TUESDAY, JANUARY 03, 2017/PAUSA 13, 1938

HOUSING & URBAN DEVELOPMENT DEPARTMENT

NOTIFICATION

The 30th December, 2016

SUB:- OPERATIONAL GUIDELINES FOR PAYMENT OF TOWN AREA SURCHARGE IN SHAPE OF GRANTS TO DIFFERENT DEVELOPMENT AUTHORITIES/ REGIONAL IMPROVEMENT TRUSTS/ SPECIAL PLANNING AUTHORITIES OUT OF THE STAMP DUTY COLLECTED IN RESPECT OF TRANSFER OF IMMOVABLE PROPERTY IN THOSE AREAS.

S.R.O. No. 3/2017— As per Section 23 (b) of the Indian Stamp Act, 1899 and as amended by the Government of Odisha published vide their Extraordinary Gazette Notification No. 93, Dated 20.01.2003, out of the Stamp Duty @11% of the value of the Sale deed collected by the Revenue & Disaster Management Department on conveyance of immovable property within the jurisdiction of Town Planning Areas, 3% of value on Sale deed was released as grants to the Development Authorities/ Regional Improvement Trusts/ Special Planning Authorities of the concerned area.

After implementation of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) in the State, the stamp duty was reduced to 5% as a measure of mandatory reforms stipulated by the Government as a precondition for implementation of JNNURM in the State. Accordingly the Revenue & Disaster Management Department vide their Order No. 33267/RDM., Dated the 5th August, 2008 reduced the stamp duty from 11% to 5%.

As per the said order, the surcharge paid to the Development Authorities/ Regional Improvement Trusts/ Special Planning Authorities of the concerned area has been reduced from 3% to 2%. Since town area surcharge is stipulated @3% as per Section 83 of Odisha Town Planning and Improvement Trust Act, 1956 and Section 78 of the Odisha Development Authorities Act, 1982, the said Sections have been deleted from the above Acts by amending the Odisha Town Planning and Improvement Trust (Amendment) Act, 2012 and the Odisha Development Authorities (Amendment) Act, 2012 in pursuance to Law Department Notification No. 3337/L., Dated the 19th March, 2013 and No.3334/L., Dated the 19th March, 2016 respectively.

Therefore following procedure is outlined below to ensure timely and regular payment of town area surcharge @ 2% to Development Authorities/ Regional Improvement Trusts/ Special Planning Authorities from the financial year 2017-18 based on the actuals of 2016-17.

A. Provisional Allocation in the Budget:

1. Initially, on the basis of the collection of stamp in duty, in the last year for which reports are available, a proposal will be moved by the Housing & Urban Development Department for making provisional budgetary allocations in the B.E. for 2017-18 onwards under appropriate head of account by Finance Department for payment of Town Area Surcharge to various Development Authorities/ Regional Improvement Trusts/ Special Planning Authorities.

2. Finance Department may make such provisional budgetary provisions to the extent of 75% of the Town Area Surcharge collected for the last year for which reports have been obtained. However, for the financial year, 2017-18 Finance Department will make an 'On Account' provision of Rs. 20.00 crores.

B. Final Allocation in the Supplementary Budget:

1. Every Registering Officer in the State shall give an annual report, for a particular financial year beginning with financial year, 2016-17 given details of the total amount of stamp duty collected @ 5%, from registrations of property from the revenue villages which are covered under the jurisdiction of Development Authority/ Regional Improvement Trust/ Special Planning Authority. This Annual Report shall be given in the following format:

Annual Report for.....Financial year for Town Area Surcharge payment for....., Registration Office inDistrict.

Sl. No.	Name of the Tahasil	Name of Development Authority/ Regional Improvement Trust/ Special Planning Authority under the jurisdiction of which the Tahasil is functioning	Name of the Revenue Village	Total stamp duty collected @5% for the year_____	Total Town Area Surcharge to be transferred to DAs/RITs/SPAs @2% during the year_____	Remarks if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. This annual report of the Registering Officer shall reach ADM-*cum*-District Registrar of the concerned District by 30th April of the succeeding year.

3. On the basis of the report of such receipts, ADM-*cum*-District Registrar will submit a consolidated report in respect of the entire district to Government in Revenue and Disaster Management Department, Housing & Urban Development Department, concerned Development Authorities/ Regional Improvement Trusts/ Special Planning Authorities/Director, Town Planning, Odisha and Inspector General of Registration by 31st of May of the succeeding year.

4. On the basis of such reports, Director, Town Planning will submit a consolidated proposal along with reports of ADM-*cum*-District Registrar of concerned Districts to Government in Housing & Urban Development Department for payment of Town Area Surcharge to them by 30th June of the succeeding year.

5. On the basis of such report received from Director, Town Planning, Housing & Urban Development Department will move a proposal to Finance Department for making final budgetary provisions in the supplementary budget to that extent, so as to make full payment of the Town area surcharge amount as per the actuals.

6. Finance Department may accordingly make supplementary provisions under the appropriate head of account for drawal and disbursement by Housing & Urban Development Department to various Development Authority/ Regional Improvement Trust/ Special Planning Authority.

7. Based on the Provisional/ On Account Budget Provision, Housing & Urban Development Department will provide as Grant-in-Aid to the Development Authority/ Regional Improvement Trust/ Special Planning Authority *pro-rata* according to the Stamp Duty collected in the Planning area in the previous year. On receipt of the report of the previous year, if it is found that the provisional/ On Account provision released to the Development Authority/ Regional Improvement Trust/ Special Planning Authority is higher than their entitlement then the excess amount released to them shall be adjusted from their entitlement for the subsequent year.

[No. 30553-HUD-TP-SCH-13/2016/ HUD.]

By Order of the Governor

G. MATHI VATHANAN

Commissioner-*cum*-Secretary to Government