



No. 5501 / TSM, Bhubaneswar, Dated 30.05.23

TCT-COOD-POLICY-0001-2022

**NOTIFICATION**

Sub: Operational Guidelines for Stamp Duty reimbursement for Tourism Projects.

The Government has notified the Odisha Tourism Policy, 2022 vide Tourism Department Resolution No. 9197-TCT-RC-MISC-0008/2022, dated. 30<sup>th</sup> November, 2022. In order to operationalise the Policy, Government has been pleased to issue the following Operational Guidelines for Stamp Duty reimbursement for Tourism Projects under the Odisha Tourism Policy, 2022.

  
Additional Chief Secretary, Tourism.

Memo No 5502 /TSM, Bhubaneswar Dt. 30-05-23

Copy forwarded to the OSD to the Chief Secretary, Odisha / PS to DC-cum-ACS/PS to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary, Odisha / DC-cum-ACS / Principal Secretary to Govt. Finance Deptt. Respectively.

  
Additional Secretary to Govt.

Memo No 5503 /TSM, Bhubaneswar Dt. 30-05-23

Copy forwarded to the Sr. PS to ACS, Tourism / OSD to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of ACS, Tourism / Director Tourism / Additional Secretaries, Tourism.

  
Additional Secretary to Govt.

Memo No 5504 /TSM, Bhubaneswar Dt. 30-05-23

Copy forwarded to the MD OTDC Ltd. / all ADTs / Tourist officers for information & necessary action.

  
Additional Secretary to Govt.

Memo No 5505 /TSM, Bhubaneswar Dt. 30-05-23

Copy forwarded to the Chairman / President, HRAO / TAAO / OTOA / IATO for information & necessary action.

  
Additional Secretary to Govt.

Memo No 5506 /TSM, Bhubaneswar Dt. 30-05-23

Copy forwarded to Computer Cell, Tourism Department for information & necessary action. They are requested to upload the Notification in Tourism Department website for general information.

  
Additional Secretary to Govt.

**OPERATIONAL GUIDELINES**  
**STAMP DUTY REIMBURSEMENT**  
**UNDER ODISHA TOURISM POLICY 2022**

(Pars 15.1.4 of ODISHA TOURISM POLICY, 2022)

**1. SHORT TITLE:**

Operational guidelines for Stamp Duty Exemption under provisions of Para-15.1.4 of Tourism Policy 2022

**2. EXTENT:**

It shall extend to the whole of the State of Odisha.

**3. COMMENCEMENT:**

It shall come into force from the date of issue of operational guideline.

**4. TERMS AND EXPRESSIONS:**

Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha Tourism Policy 2022.

**5. POLICY PROVISIONS:**

Para- 15.1.4 of Odisha Tourism Policy 2022

All new tourism units shall be eligible to get 100% exemption in stamp duty on purchase of land for the project. Such reimbursement shall be made after commercial operation of the project.

**6. ELIGIBILITY:**

6.1 All new Tourism Units shall be eligible for availing reimbursement of stamp duty for purchase of land for the tourism project. Existing tourism unit undergoing expansion as defined under Clause 14.6 of the Tourism policy and existing tourism properties to be developed on PPP mode shall not be eligible for such incentive.

6.2 The terms "set up" mentioned in Clause 15.1.6 of the Tourism Policy means the date on which the Bank / Financial Institutions is Local received by the promoter for which the project is approved by the Local Competent Authority or



Development Authority. The applicant applying for incentives shall submit either of the two documents as a proof of date of set-up.

## **7. TIME FRAME FOR FILING APPLICATION & PROCEDURE:**

### **7. TIME FRAME FOR FILING APPLICATION & PROCEDURE:**

Eligible Tourism unit shall file its claim in the prescribed Application Form complete in all respect, within one year from the date of starting commercial operation/ within one year from the date of notification of these Rules and Operational guideline, whichever is later. Application received after the due date/incomplete in any respect shall be liable to be summarily rejected. The tourism units, whose commercial operation has started before the date of notification of the Tourism Policy 2022 shall not be eligible in getting any subsidy.

## **8. SPECIAL SINGLE WINDOW CLEARANCE COMMITTEE (SSWCC):**

- 8.1 SSWCC shall be the competent authority to sanction subsidy claims of eligible Tourism Units.
- 8.2 The SSWCC shall go into merits of each case to decide whether the tourism unit qualifies for grant of the subsidy under the frame work of Tourism Policy, 2022 and will determine the quantum of subsidy admissible to the Tourism unit.
- 8.3 The SSWCC shall discharge all other functions as may be necessary and subservient to the sanction and disbursement of subsidy under this scheme and shall regulate / monitor the implementation of this scheme.
- 8.4 Meetings of the Committee: The SSWCC may meet monthly or as per requirement.

## **9. PROCEDURE:**

- 9.1 Eligible new tourism unit claiming reimbursement of stamp duty shall submit application in the prescribed form appended to this operational guideline at Annexure-'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure-'B' to the designated authority of Department of Tourism.
- 9.2 The admissibility of the claim due to Stamp Duty on purchase of land shall be scrutinized by Tourism Facilitation Cell and recommend to the SSWCC for approval.
- 9.3 Sanction of reimbursement of Stamp Duty shall be communicated by Director Tourism, Odisha.

9.4 Reimbursement of stamp duty shall be made by the Director Tourism subject to availability of funds under the scheme.

9.5 The disbursement may be deferred if the unit is found closed and may be affected on resumption of commercial operation

#### **10. RECOVERY:**

The amount, disbursed towards reimbursement of stamp duty shall be recoverable forth with penal interest as decided by the authority on following events.

- a) If the information furnished is found to be false/incorrect/misleading or misrepresented and there has been suppression of facts/materials or disbursed in excess of the amount actually admissible for whatsoever reason.
- b) If the Tourism unit goes out of commercial operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

#### **11. MISCELLANEOUS:**

- a) Electrical authority (s) / Department of Tourism may inspect the Tourism unit individually / jointly, if felt necessary.
- b) Tourism Unit shall furnish information, reports, periodical statements etc to the Department of Tourism / Electrical authority concerned as and when required.
- c) Tourism unit availed incentives will not be allowed to shift its' location without prior approval of Director Tourism, Odisha.
- d) Time limit prescribed in this guideline is of working days only.

**By Order of Governor**

  
(Surendra Kumar, IAS)

**Additional Chief Secretary, Tourism**



Annexure- A

**APPLICATION FOR REIMBURSEMENT OF STAMP DUTY.**

**(Para – 15.1.4 of ODISHA TOURISM POLICY 2022 )**

*Application received incomplete in any respect shall be liable for rejection*

(Strike out whichever is not applicable)

From:

M/s. \_\_\_\_\_

At \_\_\_\_\_

PO \_\_\_\_\_

Dist. \_\_\_\_\_

To

The Director Tourism

Govt. of Odisha.

Sub: Reimbursement of Stamp Duty under the provisions of Tourism Policy 2022.

Sir,

In accordance with the provisions laid down in Tourism Policy 2022, its operational guidelines notified by Department of Tourism, Government of Odisha, the claim for reimbursement of Stamp Duty is submitted with following particulars.

1	Name of the Tourism Unit	:	
2	Address of Registered office		
3	Type of organization (Proprietorship / Partnership / Co-operative / Private / Limited / Public Limited)	:	
4	Name of Proprietor/Managing Partner/ Managing Director / Authorized Signatory	:	
5	Sanction Reference of Single Window Clearance Authority	:	
6	Name of the Financial Institution / Banks extended Term loan / Working capital loan (Specify the amount & date of sanction)	:	
7	Type of Activity	:	
8	Date of commencement of commercial operation	:	Schedule: Actual:

9	Land details : a. Khata No. b. Plot No. c. Revenue Village d. Area		
10	Registration detail a. Name & address of the vendor b. Name & address of the purchaser c. Date of sale deed		
11	a. Stamp duty paid b. Registration fee paid		
12	Confirmation of the registering authority on payment of stamp duty		
13	Amount of Claim		
14	Bank Name & Account No.		
15	IFSC Code & MICR Code of Bank		

I, Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the tourism unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Tourism Policy 2022 and its operational guidelines.

I hereby undertake to repay the stamp duty reimbursed with penal interest as decided by the authority-

- (i) If the information stated above is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- (ii) If the tourism unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management.

I hereby certify that I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.



I hereby certify that this tourism unit has not applied / availed stamp duty exemption / reimbursement of stamp duty in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited financial statements and other periodical statements of each financial year to Department of Tourism, Odisha.

Copies of relevant documents in support of information / facts furnished above are self-attested and enclosed herewith.

Copies of relevant documents in support of information / facts furnished above are **enclosed** here with.

Enco.-

1.

2.

Date-

Signature of the Proprietor / Managing Partner/

Managing Director / Authorized Signatory in full

and on behalf of M/s\_\_\_\_\_

Place-

**CHECK LIST**

Copies of documents to be attached with the application shall be self-attested by  
Proprietor / Managing Partner/Managing Director / Authorized Signatory  
(Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- II / IEM / Industrial License
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized Signatory.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association ) under Company Act-1956
4	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in respect of Original / Expansion / Modernisation / Diversification
5	Approved DPR / Project Profile / Scheme –as the case may be for Original / E / M / D
6	Certificate of Date of Commercial Operation
7	Copy of the RoR of the land
8	Copy of the Registered Deed
9	Certification of the Registering Authority confirming payment of Stamp Duty
10	Undertaking – Annexure- B1 ( In a separate sheet duly signed by the Proprietor / Managing Partner/ Managing Director / Authorized Signatory)
11	Consent to operate issued by OSPCB except for green category
12	In case of Hotel project star categorization certificate of appropriate authority
13	Details of assistance sanctioned / availed so far with sanction order no & date and other supporting documents from State Govt / Central Govt / Govt. Agencies / Financial Institutions



UNDERTAKING

( Strikeout whichever is not applicable)

- i) I / We shall abide by the terms and conditions prescribed under the provisions of Tourism Policy Resolution, 2016 and its operational guidelines.
- ii) I / We shall repay the Stamp Duty reimbursed with penal interest as decided by the authority-
  - (a) If the information stated in the application & supporting documents is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
  - (b) If the tourism unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- iii) I / we the promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.
- iv) This tourism unit has not availed stamp duty exemption / reimbursement of stamp duty in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I / we shall furnish its audited financial statements and other periodical statements of each financial year to the Department of Tourism, Odisha during the period of incentives

Signature of Proprietor / Managing Partner/  
Managing Director / Authorized Signatory  
in full and on behalf of M/s\_\_\_\_\_

Date.

**Annexure –C**  
**(FOR OFFICE USE)**

**Department of Tourism, Govt. of Odisha**  
**Bhubaneswar**

Letter No.----- / Date-----

**Acknowledgement**

(To be issued by authorized officer of Department of Tourism on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

Received the application for reimbursement of stamp duty under Tourism Policy 2022 along with documents mentioned below for the period \_\_\_\_\_ from M/s \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ on dt. \_\_\_\_\_ through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /  
Director Tourism, Odisha  
with seal & date-----



**Annexure –C**

(TO BE DISPATCHED TO THE APPLICANT)

**Department of Tourism, Govt. of Odisha**

**Bhubaneswar**

Letter No.----- / Date-----

**Acknowledgement**

(To be issued by authorized officer of Department of Tourism on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

\_\_\_\_\_

Received the application for reimbursement of stamp duty under Tourism Policy 2022 along with documents mentioned below for the period \_\_\_\_\_ from M/s \_\_\_\_\_ At/Po \_\_\_\_\_ Dist. \_\_\_\_\_ on dt. \_\_\_\_\_ through post /person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /  
Director Tourism, Odisha  
with seal & date-----

**Annexure-D**

**REIMBURSEMENT OF STAMP DUTY UNDER TOURISM POLICY 2022**

**CERTIFICATE TO BE FURNISHED BY THE LAND REGISTERING AUTHORITY**

(Strike out whichever is not applicable)

Certified that M/s. \_\_\_\_\_, Proprietor /  
Managing Partner / Managing Director / Authorized Signatory  
Sri \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ (Address of the  
Registered office of the unit) has purchased a land, Plot No. \_\_\_\_\_, Khata No. \_\_\_\_\_,  
Revenue Village \_\_\_\_\_, Area ad measuring \_\_\_\_\_, which has been registered in  
the Sub-Registrar Office \_\_\_\_\_. The registration has been made on  
Dt. \_\_\_\_\_ vide Registration Deed No. \_\_\_\_\_, Vendor \_\_\_\_\_ &  
Purchaser \_\_\_\_\_. An amount of Rs. \_\_\_\_\_ has been paid as stamp  
duty and Rs. \_\_\_\_\_ paid as registration charge for the above.

Signature & Seal of Registering Authority



Annexure-E

**Department of Tourism Govt.of Odisha  
Bhubaneswar**

(Strike out whichever is not applicable)

**SANCTION ORDER**

Letter No. \_\_\_\_\_ / Date \_\_\_\_\_

Sanction is hereby accorded towards reimbursement of stamp duty on purchase of land in respect of tourism project \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only in favour of M/s. \_\_\_\_\_ Proprietor / Managing Partner / Managing Director / Authorized Signatory Sri \_\_\_\_\_ At / PO \_\_\_\_\_ Dist. \_\_\_\_\_ (Address of the Registered office of the unit) in accordance with the provisions laid down in Tourism Policy Resolution 2016 and its operational guidelines.

Director Tourism, Odisha.

Memo No. \_\_\_\_\_ /Ind., Date. \_\_\_\_\_

Copy forwarded to M/s. \_\_\_\_\_ Proprietor / Managing Partner / Managing Director / Authorized Signatory Sri \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ for information.

Director Tourism, Odisha.

**ANNEXURE-'F'**

**Department of Tourism, Govt. of Odisha  
Bhubaneswar**

Letter No \_\_\_\_\_ / Date \_\_\_\_\_

(Strike out whichever is not applicable)

This is to inform that –

The application for reimbursement of stamp duty made by M / S \_\_\_\_\_

bearing EM- Part-II / IEM / IL / TOURISM POLICY No. \_\_\_\_\_ Dt.

\_\_\_\_\_ under TOURISM POLICY 2022 is rejected due to following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Director Tourism  
with seal & date-----.