

Odisha Tourism
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ଓଡ଼ିଶା ସରକାର
ପର୍ଯ୍ୟଟନ ବିଭାଗ



ଓଡ଼ିଶା ପର୍ଯ୍ୟଟନ
ପର୍ଯ୍ୟଟନ ଭବନ, ଲୁଇସ ରୋଡ୍,
ଭୁବନେଶ୍ୱର-୭୫୧୦୧୪

Government of Odisha
Tourism Department

No. 8380 / TSM,

Bhubaneswar,

Dated 03-06-26

TCT-RC-MISC-0008-2022

NOTIFICATION

Sub: Operational Guidelines for Stamp Duty Reimbursement

The Government has notified the Odisha Tourism (Amendment) Policy, 2026 vide Tourism Department Resolution No. 2154-TCT-RC-MISC-0008-2022, dated. 19th January, 2026. In order to operationalise the Policy, Government has been pleased to issue the following Operational Guidelines for Stamp Duty Reimbursement for Tourism Projects in view of the Odisha Tourism (Amendment) Policy, 2026.

ORDER

Ordered that the Notification be published in the Extraordinary issue of the Odisha Gazette for general information and copies thereof be forwarded to all Departments of Government / Principal A.G. (Audit) / Principal A.G. (A & E), Odisha, Bhubaneswar.

By Order of the Governor

(BALWANT SINGH, IAS)

Commissioner-cum-Secretary to Government

Memo No 8381 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to PS to Hon'ble Deputy Chief Minister, Odisha, Women & Child Development / Mission Shakti / Tourism Department for kind information of Hon'ble Deputy Chief Minister, Odisha.

Joint Secretary to Govt.

Memo No 8382 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the PS 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.

Joint Secretary to Govt.

Memo No 8383 /TSM, Bhubaneswar

Dt. 03-06-26

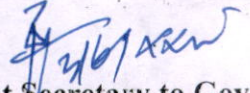
Copy forwarded to the PS to Addl. Chief Secretary, R & DM Department / PS to Commissioner-cum-Secretary, Tourism / Sr. PPS to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of Addl. Chief Secretary, R & DM Department / Commissioner-cum-Secretary Tourism/Director Tourism / Additional Secretaries, Tourism.

Joint Secretary to Govt.

Memo No 8384 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the MD, IDCO / MD, IPICOL / MD, OTDC Ltd. for kind information & necessary action.

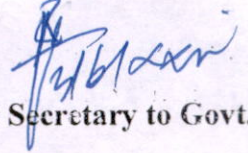


Joint Secretary to Govt.

Memo No 8385 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the All District Collectors / DD (T)s/ all ADTs/TDOs/ TDO (I/C)s for information & necessary action.

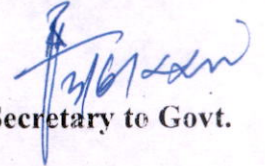


Joint Secretary to Govt.

Memo No 8386 /TSM, Bhubaneswar

Dt. 03-06-26

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

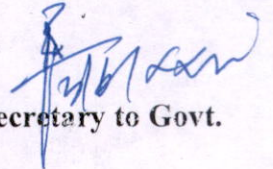


Joint Secretary to Govt.

Memo No 8387 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to Heads of Portal Group, IT Centre, Lok Seva Bhawan / Computer Cell of Tourism Department for information & necessary action. They are requested to upload the Notification in website of Tourism Department for general information.

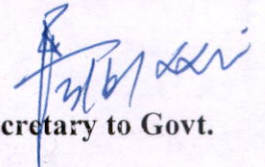


Joint Secretary to Govt.

Memo No 8388 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the Gazette Cell, Lok Seva Bhawan, C/o- Commerce & Transport Department (Commerce), Bhubaneswar with a request to publish this notification in the next issue of the Odisha Extraordinary Gazette and supply 100 (Hundred) copies of the same to this Department for record.



Joint Secretary to Govt.

OPERATIONAL GUIDELINES

STAMP DUTY REIMBURSEMENT

(Pars 15.1.4 of ODISHA TOURISM POLICY, 2022 and Odisha Tourism (Amendment) Policy 2026)

1. SHORT TITLE:

Operational guidelines for Stamp Duty reimbursement under provisions of Para-15.1.4 of Tourism Policy 2022 and Odisha Tourism (Amendment) Policy 2026.

2. EXTENT:

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

3. COMMENCEMENT:

It shall come into force from the date of Notification of Odisha Tourism (Amendment) Policy, 2026.

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 and Odisha Tourism (Amendment) Policy 2026.

5. POLICY PROVISIONS:

Para- 15.1.4 of Odisha Tourism Policy 2022 and Odisha Tourism (Amendment) Policy 2026:-

All new tourism units shall be eligible to get 100% reimbursement 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 as per Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 shall be eligible for availing reimbursement of stamp duty for purchase of land for the tourism units.

6.2 Existing tourism unit undergoing expansion as defined under Clause 14.6 of the Odisha Tourism Policy, 2022 and subsequent amendment under Odisha

- Tourism and Odisha Tourism (Amendment) Policy, 2026, existing tourism properties to be developed on PPP mode shall not be eligible for such incentive.
- 6.3 The New Tourism Units which are eligible to for obtaining CIS under Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 will only be eligible to avail this incentive.
- 6.4 The term "set up" mentioned in Clause 15.1.6 of the Odisha Tourism Policy, 2022 means the date on which the term loan from a Bank / Financial Institution is received by the promoter, or the date on 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 proof of date of set-up.
- 6.5 The terms "set up" mentioned in Clause 15.1.6 of the Odisha Tourism (Amendment) Policy, 2026 means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority OR Development Authority OR the date on which the first capital investment is made on the project. The applicant applying for incentives shall submit documents for establishing any of the three as 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 180 days from the date of starting commercial operation / within 180 days from the date of notification of these Rules and Operational guideline, whichever is later. For the applications 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 the 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 Odisha Tourism Policy, 2022 / Odisha Tourism (Amendment) 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.

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 After receipt of the application, an acknowledgment shall be issued to the applicant in the format given at Annexure-'C'.

9.3 IFS at Department of Tourism shall request the concerned land registering authority to furnish a certificate in the format given in Annexure-D.

9.4 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.

9.5 After approval of SSWCC for Sanction of reimbursement of Stamp Duty, Director, Tourism will communicate to the promoter regarding the sanctioned amount in the format given in Annexure-E.

9.6 Reimbursement of stamp duty shall be made by the DoT, following the policy provisions and guidelines.

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

9.8 If the application for subsidy is rejected by SSWCC, Director, Tourism will communicate to the promoter regarding the decision in the format given in Annexure-F.

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

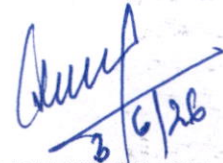
misrepresented and there has been suppression of facts/materials or disbursed in excess of the amount actually admissible for whatsoever reason.

- 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) Department of Tourism may get the Tourism unit inspected, 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 Department of Tourism.
- d) The incentives / subsidies provided under OTP-2022 relating to Reimbursement of Land Conversion Charges may not be applicable for the projects approved under the Odisha Tourism (Amendment) Policy-2026.
- e) Department of Tourism may further modify these guidelines with the approval of the Government for smooth implementation of the tourism policy as and when required.
- f) Department of Tourism is the competent authority to clarify doubts if any arises in future on any of the provisions etc. with regards to these guidelines and the clarifications given by the Tourism department in this regard will be final and binding.
- g) The financial implications in implementation of these guidelines may be met out of the existing budgetary provisions of Department of Tourism.

By Order of Governor



(BALWANT SINGH, IAS)
Commissioner-cum-Secretary, Tourism

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	PRC Number & Date	:	
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	:	
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 Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) 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.

Encl.-

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	DPR / Detailed feasibility Report Profile
6	Copy of the RoR of the land
7	Copy of the Registered Deed
8	Certification of the Registering Authority confirming payment of Stamp Duty
9	Undertaking – Annexure- B1 (In a separate sheet duly signed by the Proprietor / Managing Partner/ Managing Director / Authorized Signatory)
10	Consent to operate issued by OSPCB except for green category In case of Hotel / Resort project star categorization certificate of appropriate authority
11	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 Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) Policy 2026 along with documents mentioned below from M/s _____ At/PO _____ Dist. _____ on dt. _____ through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /
Director Tourism, Odisha

(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 / Odisha Tourism (Amendment) Policy 2026 along with documents mentioned below 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-----

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

Department of Tourism Govt.of Odisha
Bhubaneswar

(Strike out whichever is not applicable)

SANCTION LETTER

Letter No. _____ / Date _____

As per approval of SSWCC in its ___ Meeting held on _____. sanction is hereby accorded towards reimbursement of stamp duty on purchase of land in respect of tourism project _____ at _____ 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 Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) Policy 2022 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 ODISHA TOURISM POLICY 2022 / ODISHA TOURISM
(AMENDMENT) POLICY 2022 is rejected due to following reasons.

(Specify the reasons)

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

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