



The Maharashtra Special Provision For Payment of Stamp Duty Act, 1974

Act 33 of 1974

Keyword(s):

Central Act Amendment, The Bombay Stamp Act, 1958

amendment appended: 52 of 1974

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**THE MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF STAMP
DUTY ACTS, 1974.**

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1. Short title, commencement and duration.
2. Use of receipts and challans in lieu of stamps permissible for certain period.
3. Repeal of Mah. Ord. XI of 1974 and saving.

MAHARASHTRA ACT No. XXXIII OF 1974

[THE MAHARASHTRA SPECIAL PROVISIONS FOR PAYMENT OF STAMP DUTY ACT, 1974]

[7th September]

An Act to make temporary provision for the collection of the stamp duty charged or chargeable under the Bombay Stamp Act, 1958, otherwise than by stamps

WHEREAS both Houses of the Legislature of the State were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to make temporary provision for the collection of stamp duty charged or chargeable under the Bombay Stamp Act, 1958, otherwise than by stamps, because of the shortage of certain stamps, and, therefore, promulgated the Maharashtra Special Provision for Payment of Stamp Duty Ordinance, 1974; on the 28th June 1974.

Bom.
LX
of
1958.
Mah.
Ord.
XI
of
1974.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; It is hereby enacted in the Twenty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Special Provision for Payment of Stamp Duty Act, 1974. Short title, commencement and duration.

(2) It shall be deemed to have come into force on the 28th June 1974.

(3) It shall cease to have effect on such date as the State Government may, by notification in the *Official Gazette*, appoint; and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.

Bom. I
of
1904.

2. (1) During the period that this Act remains in force, the stamp duty chargeable under section 3 of the Bombay Stamp Act, 1958, may, notwithstanding anything contained in that Act or any rules made thereunder to the contrary, be collected in cash in any Government Treasury, and the receipt or *challan* therefor shall be duly given by the officer in charge thereof. Such receipt or *challan* shall then be presented to the stamp vendor (being a stamp vendor appointed by the State Government for the purpose of this Act) along with the instrument in respect of which the stamp duty has been paid in cash. The stamp vendor shall, after due verification that stamp duty has been paid in cash, make an endorsement on the instrument to the following effect, after cancelling such receipt or *challan* so that it cannot be used again, namely:—

Use of receipts and challans in lieu of stamps permissible for certain period.

“Stamp duty of Rs. paid in cash vide Receipt/Challan

No., dated

(2) The instrument endorsed under sub-section (1) shall be deemed to be duly stamped and may also be used for the purposes of the said Stamp Act and rules made thereunder.

Explanation.—For the purposes of this section, 'Government Treasury' includes a Government Sub-Treasury, the General Stamp Office, Bombay, and any other place as the State Government may, by notification in the *Official Gazette*, appoint in this behalf.

3. (1) The Maharashtra Special Provision for Payment of Stamp Duty Ordinance, Mah. Ord. 1974 is hereby repealed. Ord. XI of 1974.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

**THE MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF STAMP
DUTY (No. 2) ACT, 1974.**

CONTENTS

PREAMBLE.

SECTIONS.

1. Short title and duration.
2. Use of receipts and challans in lieu of stamps permissible for certain period.

MAHARASHTRA ACT No. LII OF 1974¹

[THE MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF STAMP DUTY (No. 2)
ACT, 1974]

[16th October 1974]

An Act to make temporary provision for the collection of the stamp duty charged or chargeable under the Indian Stamp Act, 1899 and the Hyderabad Stamp Act, 1331F, otherwise than by stamp.

WHEREAS it is expedient to make temporary provision for the collection of the stamp duty charged or chargeable under the Indian Stamp Act, 1899 and the Hyderabad Stamp Act, 1331 F, otherwise than by stamps; It is hereby enacted in the Twenty-fifth Year of the Republic of India as follows:—

1331F. 1. (1) This Act may be called the Maharashtra Special Provision for Payment of Stamp Duty (No. 2) Act, 1974. Short title and duration.

(2) It shall cease to have effect on such date as the State Government may, by notification in the *Official Gazette*, appoint; and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.

1899. II of 1899. Hyd. IV of 1331 F. 2. (1) During the period that this Act remains in force, the stamp duty chargeable under section 3 of the Indian Stamp Act, 1899, in its application to the Bombay area and Vidarbha region of the State of Maharashtra, and section 3 of the Hyderabad Stamp Act, 1331 F, may, notwithstanding anything contained in those Acts or any rules made thereunder to the contrary, be collected in cash in any Government Treasury; and the receipt or *challan* therefor shall be duly given by the officer in charge thereof. Such receipt or *challan* shall then be presented to the stamp vendor (being a stamp vendor appointed by the State Government for the purpose of this Act) along with the instrument in respect of which the stamp duty has been paid in cash. The stamp vendor shall, after due verification that stamp duty has been paid in cash, make an endorsement on the instrument to the following effect, after cancelling such receipt or *challan* so that it cannot be used again, namely:— Use of receipts and challans in lieu of stamps permissible for certain period.

" Stamp duty of Rs. paid in cash vide Receipt/Challan

No., dated

Signature of Stamp Vendor."

(2) The instrument endorsed under sub-section (1) shall be deemed to be duly stamped and may also be used for the purposes of the said Stamp Acts and rules made thereunder.

Explanation.—For the purposes of this section, 'Government Treasury' includes a Government Sub-Treasury, the General Stamp Office, Bombay, and any other place which the State Government may, by notification in the *Official Gazette*, appoint in this behalf.

¹ For Statement of Objects and Reasons, See *Maharashtra Government Gazette*, 1973, Part V, P. 934.

MAHARASHTRA ACT NO. 11 OF 1934

(THE MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF STAMP DUTY (NO. 2) ACT, 1934)

(18th October 1934)

AN ACT to make temporary provision for the collection of the stamp duty charged or chargeable under the Indian Stamp Act, 1899 and the Hyderabad Stamp Act, 1931E, otherwise than by stamp.

WHEREAS it is expedient to make temporary provision for the collection of the stamp duty charged or chargeable under the Indian Stamp Act, 1899 and the Hyderabad Stamp Act, 1931E, otherwise than by stamp; it is hereby enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Maharashtra Special Provision for Payment of Stamp Duty (No. 2) Act, 1934.

(2) It shall come into effect on such date as the State Government may by notification in the Official Gazette appoint; and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.

(3) (1) During the period that this Act remains in force, the stamp duty chargeable under section 3 of the Indian Stamp Act, 1899, in its application to the Bombay States and the Hyderabad States, and section 3 of the Hyderabad Stamp Act, 1931E, may, notwithstanding anything contained in those Acts or any other law made hereunder to the contrary, be collected in cash in any Government Treasury; and the receipt or challan therefor shall be duly given by the officer in charge thereof. Such receipt or challan shall then be presented to the stamp vendor (being a stamp vendor appointed by the State Government for the purpose of this Act) along with the instrument in respect of which the stamp duty has been paid. The stamp vendor shall, after due verification that stamp duty has been paid in cash, make an endorsement on the instrument to the following effect, after cancelling such receipt or challan so that it cannot be used again, namely:—

"Stamp duty of Rs. _____ paid in cash to the Receipt/Challan No. _____ dated _____"

Signature of Stamp Vendor

(4) The instrument endorsed under sub-section (1) shall be deemed to be duly stamped and may also be used for the purposes of the said Stamp Act and rules made thereunder.

Explanation.—For the purposes of this section, Government Treasury includes a Government Sub-Treasury, the General Stamp Office, Bombay, and any other place which the State Government may, by notification in the Official Gazette, appoint in this behalf.