

The Maharashtra Special Provision For Payment of Stamp Duty Act, 1974 Act 33 of 1974

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amendment appended: 52 of 1974

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

CONTENTS

PREAMBLE.

SECTION.

- 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 thr 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 Bom, existed which rendered it necessary for him to take immediate action to make tem-LX porary provision for the collection of stamp duty charged or chargeable under of the Bombay Stamp Act, 1958, otherwise than by stamps, because of the shortage 1958. of certain stamps, and, therefore, promulgated the Maharashtra Special Provision for Ord. Payment of Stamp Duty Ordinance, 1974; on the 28th June 1974. XI

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) This Act may be called the Maharashtra Special Provision for Payment of Short title. соттепс Stamp Duty Act, 1974. ment and (2) It shall be deemed to have come into force on the 28th June 1974.

of

duration.

- (3) It shall cease to have effect on such date as the State Government may, by Bom. I rotification in the Official Gazette, appoint; and the provisions of section 7 of the 1904. Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.
- 2. (1) During the period that this Act remains in force, the stamp duty chargeable Use of LX under section 3 of the Bombay Stamp Act, 1958, may, notwithstanding anything receipts and of contained in that Act or any rules made thereunder to the contrary, be collected in challans in 1958. 1958. c.sh in any Government Treasury, and the receipt or challan therefor shall be duly stamps given by the officer in charge thereof. Such receipt or challan shall then be presented permissible to the stamp vendor (being a stamp vendor appointed by the State Government for for certain the purpose of this Act) along with the instrument in respect of which the stamp period. 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:

" Stamp	duty of Rs.	*********	paid in	ca. h 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.

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 Ord. 1974 is hereby repealed.

of 1974
I saving. (2) Notwithstanding such repeal, anything done or any action taken under the of 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 II of stamp duty charged or chargeable under the Indian Stamp Act, 1899 and the Hydera-1899, bad Stamp Act, 1331 F, otherwise than by stamps; It is hereby enacted in the Twenty-Hyd fifth Year of the Republic of India as follows:—
IV of 1331F. 1. (1) This Act may be called the Maharashtra Special Provision for Payment of

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

 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 Bom. Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force 1 of as if it had then been repealed by a Maharashtra Act.
- It of 2. (1) During the period that this Act remains in force, the stamp duty chargeable Use of 1899, under section 3 of the Indian Stamp Act, 1899, in its application to the Bombay area receipts and Hyd, and Vidarbha region of the State of Maharashtra, and section 3 of the Hyderabad challans in 1801 Stamp Act, 1331 F. may, notwithstanding anything contained in those Acts or any stamps rules made thereunder to the contrary, be collected in cash in any Government permissible Treasury; and the receipt or challan therefor shall be duly given by the officer in for certain charge thereof. Such receipt or challan shall then be presented to the stamp vendor period. (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:—

" 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.

For Statement of Objects and Ressons, See Maharashira Government Gazette, 1973, Part V, P. 934.

MAHABASHTBA ACT NA LTI OF 1974

[The Maiasastea Special Provision for Payment of Stabe Duty (No. 2) Act, 1974)

[16th October 1974]

An Asi to make temporary providing for the collector of the ciemp dety charged or chargedly maker the lading Statip Act, 1789 and the Uydershad Stamp Act, 13318, otherwise than by clamp.

WHEREAS it is suggestion to make temporary provision for the collection of the area sump duty charged or chargeable under the Indian Stamp Act, 1899 and the Hydern 1898, had stamp Am. 1331 H. otherwise than by stamps; it is hereby enduced in the Twenty-Rel. fifth Year of the Republic of India as follows:—.

 I. (1) This Act may be called the Maharakarra Special Provision for Payment of Chorn rite Stamp. Duty (No. 2) Act, 1976.

- (2) It shall cease to have effect on such date as the State Covernment may; by notification in the Official Gazette, appoint; and the provisions of section 7 of the Rom Bombey General Clauses Act, 1904 shall apply upon this Act ceasing to be in force 10% as If it had then been repealed by a Maharashtra Act.
- n of L. (1) During the period that this Act remains in force, the stamp deity chargeable the of 1939, under sention 3 of the Indian Stamp Act, 1899, in its application to the Rombay area necessive and Vidarbha region of the State of Vlaharashtra, and section 3 of the Hyderabad Chalicading Ast, 1334, F. may, notwithstanding anything contained in the Roderabad Chalicading Titles anade thereunder to the containty, be collected in each in any Covernment remains to the charge thereof. Such receipt or challen shall then be presented to the stamp vender period charge thereof. Such receipt or challen shall then be presented to the stamp vender period charge thereof. Such receipt or challen shall then be presented to the stamp vender period feeing a stamp vender appointed by the State Covernment for the Jurpose of this Act) along with the instrument in respect of which the ctamp duty has been paid in each. The stamp vender shall, after due ventication that stamp duty has been paid in each, make an endorsement on the instrument to the following effect, after exact make an endorsement on the instrument to the following effect, after exact make an endorsement on the instrument to the following shock after

"Strang duty of Rs." paid in each ride Receipt/Ciallan

Signature of Stamp Vendor.".

(3) The lancament endance under sub-section (4) shell be decored to be duly entraped and may also be used for the purposes of the said Stamp Acts and rules made stressed for

Explanation—For the purposes of this section. Government Transury includes a Government Sub-Transury, the Cenéral Stamp Office, Bombey, and any other place which the stone Government may, by notification in the Official Gazette, appoint in this behalf.

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