



The Maharashtra Taxation Laws Amendment (Inapplicability of Limitation)
Act, 1976

Act 24 of 1976

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**THE MAHARASHTRA TAXATION LAWS AMENDMENT
(INAPPLICABILITY OF LIMITATION) ACT, 1976**

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MAHARASHTRA ACT No. XXIV OF 1976.¹

[MAHARASHTRA TAXATION LAWS AMENDMENT (INAPPLICABILITY OF LIMITATION) ACT, 1976]

[15th June 1976]

An Act to provide for the inapplicability of the provisions of Chapter XXXVI of the Code of Criminal Procedure, 1973 to offences under certain taxation laws of the State of Maharashtra

WHEREAS it is expedient to provide for inapplicability of the provisions of Chapter XXXVI of the Code of Criminal Procedure Act, 1973 to offences under certain taxation laws in the State; It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Taxation Laws Amendment (Inapplicability of Limitation) Act, 1976. Short title and commencement.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973, shall apply to— Chapter XXXVI of the Code of Criminal Procedure, 1973, not to apply to certain offences.

(i) any offences punishable under any of the enactments specified in the Schedule; or

(ii) any other offence, which under the provisions of that Code, may be tried alongwith such offence, and every offence referred to in clause (i) or clause (ii) may be taken cognizance of by the Court having jurisdiction as if the provisions of that Chapter were not enacted.

THE SCHEDULE

(See section 2)

1. The Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958).
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5. The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975).

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1976, Part V, page 183.