



The Maharashtra Taxation Laws Offences (Extension of Period of Limitation)
Act, 1977

Act 44 of 1977

Keyword(s):

Taxation Laws, Punishable Offence, Period of Limitation, Enhancement

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**THE MAHARASHTRA TAXATION LAWS OFFENCES
(EXTENSION OF PERIOD OF LIMITATION)
ACT, 1977**

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MAHARASHTRA ACT No. XLIV OF 1977.¹

[THE MAHARASHTRA TAXATION LAWS OFFENCES (EXTENSION OF PERIOD OF LIMITATION) ACT, 1977.]

[13th October 1977]

An Act to provide for extension of period of limitation for taking cognizance of offences under certain taxation laws of the State of Maharashtra.

WHEREAS the period of limitation for taking cognizance of offences is prescribed ^{2 of} in section 468 of the Code of Criminal Procedure, 1973;
1974.

AND WHEREAS it is expedient to provide for extension of period of limitation applicable for offences under certain taxation laws of the State of Maharashtra and for incidental matters; It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Maharashtra Taxation Laws Offences (Extension of Period of Limitation) Act, 1977. Short title and commencement.

(2) It shall come into force on such date² as the State Government may, by notification in the *Official Gazette*, appoint.

2. (1) Notwithstanding anything contained in sub-section (2) of section 468 of the Code of Criminal Procedure, 1973, or in any other law for the time being in force, the ^{2 of} period of limitation for taking cognizance of any offence punishable under any of the enactments specified in the Schedule, or of any other offence, which under the provisions of that Code, may be tried along with such offence, shall be one year. Extended period of limitation for offences under certain taxation laws of Maharashtra.

(2) Save as otherwise provided by sub-section (1), the provisions of Chapter XXXVI of the said Code shall apply for taking cognizance of the offences mentioned in sub-section (1), as they apply to other offences mentioned in section 468 of the said Code.

THE SCHEDULE

(See section 2)

1. The Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958).
2. The Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958).
3. The Maharashtra Tax on Goods (Carried by Road) Act, 1962 (Mah. XXXIII of 1962).

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1977, Part V, Extra., page 120.

² 15th January 1978, vide G. N. H. D., No. MTA-1976-2, XXXIV-TR, dated 9th December 1977.