



The Maharashtra Taxation Laws Offences (Extension of Period of Limitation)
Act, 1981

Act 22 of 1982

Keyword(s):
Taxation Laws, Offences, Period of Limitation

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

**THE MAHARASHTRA TAXATION LAWS OFFENCES
(EXTENSION OF PERIOD OF LIMITATION) ACT, 1981.**

CONTENTS

PREAMBLE.

SECTIONS:

1. Short title and commencement.
2. Extended period of limitation for offences under certain taxation laws of Maharashtra.

SCHEDULE.

MAHARASHTRA ACT No. XXII OF 1982¹

[THE MAHARASHTRA TAXATION LAWS OFFENCES
(EXTENSION OF PERIOD OF LIMITATION) ACT, 1981.]

[This Act received assent of the President on the 4th June 1982; assent first published in the *Maharashtra Government Gazette*, Part IV, Extraordinary, on the 10th June 1982.]

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

II of 1974. WHEREAS the period of limitation for taking cognizance of certain offences by the Court is specified in section 468 of the Code of Criminal Procedure, 1973;

AND WHEREAS, it is expedient to provide for extension of the period of limitation applicable to offences under certain taxation laws of the State of Maharashtra and to provide for matters incidental thereto; It is hereby enacted in the Thirty-second 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, 1981. 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.

II of 1974. 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 period of limitation for taking cognizance by the Court of an offence punishable under any of the enactments specified in the Schedule; shall be— Extended period of limitation for offences under certain taxation laws of Maharashtra.

(a) three years, where the total amount of tax or duty paid or payable in the case of the said offence is twenty-five thousand rupees or more; and

(b) one year, in other cases.

(2) Save as otherwise provided by sub-section (1), the provisions of Chapter XXXVI of the said Code [including sub-section (3) of section 468 thereof] 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.

SCHEDULE

(See Section 2)

1. The Bombay Entertainments Duty Act, 1923 (Bom. I of 1923).
2. The Bombay Stamp Act, 1958 (Bom. LX of 1958).
3. The Maharashtra Advertisements Tax Act, 1967 (Mah. XVIII of 1967).

¹For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1981, Part V, dated 26th November 1981, page 644.

† 1st August 1982, vide G. N., R. & F. D., No. ENT 1078/745/I.S. (I), dated 2nd July 1982.