

**MAHARASHTRA SPECIAL PROVISION FOR  
PAYMENT OF STAMP DUTY ACT, 1974**

[ 33 of 1974 ]<sup>1</sup>

[ 7<sup>th</sup> September]

An Act to make a temporary provision for the collection of the stamp duty charged or chargeable under the Bombay Court-fees Act, 1959, otherwise than by stamps.

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.

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. Short title, commencement and duration** :- (1) This Act may be called The Maharashtra Special Provision For Payment Of Stamp Duty Act, 1974.

(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7 of the Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.

**2. Use of receipts and challans in lieu of stamps permissible for certain period** :-

(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 therefore 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 canceling such receipt or challan so that it cannot be used again namely :-

"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.

1. For Statement of Objects and Reasons, see *Maharashtra Government Gazette, 1976, Part V, page 297*.

**3. Repeal of the Ord. of 1974 and saving** :- (1) The Maharashtra Special Provision for Payment of Stamp Duty Ordinance, 1974 is hereby repealed.

(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.

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