

MAHARASHTRA ACT No. LII OF 1974

[Text as on 20th December 2023]

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MAHARASHTRA ACT NO. LII OF 1974¹

[THE MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF STAMP DUTY
(NO. 2) ACT, 1974.]

[This Act received assent of the President on 9th October 1974; assent was first published in the
“*Maharashtra Government Gazette*”, Part IV, Extraordinary, on the 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, 1331 F, otherwise than by stamp.**

WHEREAS it is expedient to make temporary provision for the collection of the stamp duty charged or chargeable under the Indian Stamp Act, 1899 (II of 1899 Hyd.) and the Hyderabad Stamp Act, 1331 F (IV of 1331 F), otherwise than by stamps; It is hereby enacted in the Twenty-fifth year of the Republic of India as follows:—

1. Short title and duration.— (1) This Act may be called The Maharashtra Special Provision for Payment of Stamp Duty (No. 2) Act, 1974.

(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 Bombay General Clauses Act, 1904 (Bom. I of 1904) shall apply upon this Act ceasing to be in force as if it had then been repealed by a Maharashtra Act.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 Indian Stamp Act, 1899 (II of 1899 Hyd.), in its application to the Bombay area and Vidarbha region of the State of Maharashtra, and section 3 of the Hyderabad Stamp Act, 1331 F (IV of 1331 F), may, notwithstanding anything contained in those Acts or any rules made thereunder to the contrary, be collected in cash in any Government Treasury; and the receipt or *challan* therefor 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 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.

¹ For Statement of Objects and Reasons, See *Maharashtra Government Gazette*, 1973, Part V, P. 934.