

**MAHARASHTRA SPECIAL PROVISION FOR PAYMENT OF
STAMP DUTY (No.2) ACT, 1974**

52 of 1974

[16th October, 1974]

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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, 1331F, 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 and the Hyderabad Stamp Act, 1331F, 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 MAHARASHTRASPECIAL 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of section 7 of the Bombay General Clauses Act, 1904 shall apply upon this Act ceasing to be in force as if it had been repealed by a Maharashtra Act.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, in its application to the Bombay area and Vidarbha region of the State of Maharashtra, and S.3 of the Hyderabad Stamp Act, 1331F, 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 receipts 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) alongwith 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 _____ 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.