

## Maharashtra Stamp Act, 1958

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Act No. 60 of 1958

Last Updated 4th November, 2019 [MH262]

For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Extraordinary, Part V, page 122.

*This Act received the assent of the President on 4th June 1958, and assent was first published in the Bombay Government Gazette, Part IV, on the 11th June, 1958*

### LEGISLATIVE HISTORY ▼

#### An Act to consolidate and amend the law relating to stamps and stamp duties in the State of Bombay

Wheres it is expedient to consolidate and amend the law relating to stamps and rates of stamp duties other than those in respect of documents specified in entry 91 of List-I in the Seventh Schedule to the Constitution of India in the State of Bombay; It is hereby enacted in the Ninth Year of the Republic of India as follows:-

#### Chapter I

#### Preliminary

**1. Short title, extent and commencement.** - (1) This Act may be called [the Maharashtra Stamp Act].

(2) It extends to the whole of the [State of Maharashtra].

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, direct.

**2. Definitions.** - In this Act, unless there is anything repugnant in the subject or context,-

(a) "association" means any association, exchange, organisation or body of individuals, whether incorporated or not, established for the purpose of regulating and controlling business of the sale or purchase of, or other transaction relating to, any goods or marketable securities;

[(b) "banker" means an association, a company or a person who accepts, for the purpose of lending or investment, deposits of money from the public, repayable on demand or otherwise and with drawables by cheque, draft, order or otherwise;]

(c) "bond" includes-

(i) any instrument whereby a person obliges himself to pay money to another on condition that obligation shall be void if a specified act is performed, or is not performed, as the case may be;

(ii) any instrument attested by a witness and not payable to order or bearer, whereby, a person obliges himself to pay money to another; and

(iii) any instrument so attested whereby a person, obliges himself to deliver grain or other agricultural produce to another;

[*Explanation.* - Notwithstanding, anything contained in any law for the time being in force, for the purposes of this clause, "attested" in relation to an instrument, means attested by one or more witnesses each of whom has seen the executant sign or affix his mark to the instrument, or has seen some other person sign the instrument in the presence and by the direction of the executant, or has received from the executant a personal acknowledgement of his signature or mark or of the signature of such other person, and each of whom has signed the instrument in the presence of the executant; but it shall not be necessary that more than one of such witnesses shall have been present at the same time, and no particular form of attestation shall be necessary.]

(d) "chargeable" means, as applied to an instrument, executed or first executed after the commencement of this Act, chargeable under this Act, and as applied to any other instruments, chargeable under the law in force in the State when such instrument was executed or, where several persons executed the instrument at different times, first executed;

[(dd) "Chief Controlling Revenue Authority" means such officer as the State Government may, by notification in the *Official Gazette*, appoint in this behalf for the whole or any part of the [State of Maharashtra];]

(e) "clearance list" means a list of transactions relating to contracts required to be submitted to the clearing house of an association in accordance with the rules or bye-laws of the association:

Provided that no instrument shall, for the purposes of this Act, be deemed to be a clearance list unless it contains the following declaration signed by the person dealing in such transaction or on his behalf by a properly constituted attorney, namely:-

"I/We hereby solemnly declare that the above list contains a complete and true statement of my/our transactions [including crossed out transactions and transactions required to be submitted to the clearing house in accordance with the rules/bye-laws of the association]. I/We further declare that no transaction for which an exemption is claimed under Article 5 or Article 43 in Schedule I to the Bombay Stamp Act, 1958, as the case may be, is omitted."

*Explanation.* - Transaction for the purpose for this clause shall include both sale and purchase;

(f) "Collector" means [\* \* \* \* \*] the Chief Officer in charge of the revenue administration of a district and includes any officer whom the State Government may, by notification in the *Official Gazette*, appoint in this behalf;

[and on whom any or all the powers of the Collector under this Act are conferred by the same notification or any other like notification]

[(g) "Conveyance" includes,-

(i) a conveyance on sale,

(ii) every instrument, [\*]

(iii) every decree or final order of any Civil Court,

[(iv) every order made by the High Court under section 394 of the Companies Act, 1956 or every order made by the National Company Law Tribunal under sections 230 to 234 of the Companies Act, 2013 or every confirmation issued by the Central Government under sub-section (3) of section 233 of the Companies Act, 2013, in respect of the amalgamation, merger, demerger, arrangement or reconstruction of companies (including subsidiaries of parent company); and every order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949, in respect of amalgamation or reconstruction of Banking Companies ;]

by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, inter vivos, and which is not otherwise specifically provided for by Schedule I;

*Explanation.* - An instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition, shall, for the purposes of this clause, be deemed to be an instrument by which property is transferred inter vivos;]

[(ga) "Deputy Inspector General of Registration and Deputy Controller of Stamps" means the officer or officers [so designated by the State Government and includes any other officer whom the State Government may, by notification in the *Official Gazette*, appoint in this behalf;]

(h) "duly stamped" as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in the State;

(i) "executed" and "execution" used with reference to instruments, mean "signed" and "signature";

*[Explanation.* - The terms "signed" and "signature" also include attribution of electronic record as per section 11 of the Information Technology Act, 2000.]

(j) "Government securities" means a Government security as defined in the Public Debt Act, 1944;

[(ja) "immovable property" includes land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;]

(k) "impressed stamp" includes,-

(i) labels affixed and impressed by the proper officer;

(ii) stamps embossed or engraved on stamped paper;

[(iii) impression by franking machine;

(iv) impression by any such machine as the State Government may, by notification in the *Official Gazette*, specify;]

[(v) receipt of e-payment;]

(l) "instrument" includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished or recorded, but does not include a bill of exchange, cheque, promissory note, bill of lading, letter of credit, policy of insurance, transfer of share, debenture, proxy and receipt;

*[Explanation.* - The term "document" also includes any electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.]

[(la) "instrument of gift" includes, where the gift is of any movable [or immovable] property but has not been made in writing, any instrument recording whether by way of declaration or otherwise the making or acceptance of such oral gift;]

(m) "instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severally and includes-

(i) a final order for effecting a partition passed by any revenue authority or any civil court,

(ii) an award by an arbitration directing a partition, and

(iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners;

(n) "lease" means a lease of immovable [or movable (or both)] property, and includes also,-

(i) a Patta;

(ii) a Kabulayat, or other undertaking in writing not being a counterpart of a lease to cultivate, occupy or pay or deliver rent for immovable property;

(iii) any instrument by which tolls of any description are let;

(iv) any writing on an application for a lease intended to signify that the application is granted;

[(v) a decree or final order of any Civil Court in respect of a lease :

Provided that, where subsequently an instrument of lease is executed in pursuance of such decree or order, the stamp duty, if any, already paid and recovered on such decree or order shall be adjusted towards the total duty leviable on such instrument;]

[(na) "market value", in relation to any property which is the subject matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument] [for the consideration stated in the instrument whichever is higher;]

(o) "marketable security" means a security of such description as to be capable of being sold in any stock market in India. [\* \* \*]:

(p) "mortgage deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers or creates to, or in favour of, another, a right over or in respect of specified property;

[(pa) "movable property" includes standing timber, growing crops and grass, fruit upon and juice in trees and property of every other description, except immovable property, by which any right or liability is or is purported to be created, transferred, limited, extended, extinguished or recorded;]

(q) "paper" includes vellum, parchment or any other material on which an instrument may be written;

(r) "power of attorney" includes any instrument (not chargeable with a fee under the law relating to court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it [and includes an instrument by which a person, not being a person who is a legal practitioner, is authorised to appear on behalf of any party in any proceeding before any court, tribunal or authority];

[(ra) "public officer" means a public officer as defined in clause (17) of section 2 of the Code of Civil Procedure, 1908;]

(s) "Schedule" means a Schedule appended to this Act;

(t) "settlement" means any non-testamentary disposition in writing of movable or immovable property made,-

(i) in consideration of marriage,

(ii) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(iii) for any religious or charitable purpose, and includes an agreement in writing to make such a disposition and where any such disposition has not been made in writing any instrument recording whether by way of declaration of trust or otherwise, the terms of any such disposition;

(u) "soldier" includes any person below the rank of a non-commissioned officer who is enrolled under the Army Act, 1950.

## Chapter II

### Stamp Duties

#### (A) Of the Liability of Instruments to Duty

**3. Instrument chargeable with duty.** - Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in Schedule I as the proper duty therefor respectively, that is to say-

(a) every instrument mentioned in Schedule I, which not having been previously executed by any person, is executed in the State on or after the date of commencement of this Act;

(b) every instrument mentioned in Schedule I, which not having been previously executed by any person, is executed out of the State on or after the said date, relates to any property situate, or to any matter or thing done or to be done in this State and is received in this State:

[Provided that a copy or extract, whether certified to be a true copy or not and whether a facsimile image or otherwise of the original instrument on which stamp duty is chargeable under the provisions of this section, shall be chargeable with full stamp duty indicated in the Schedule I if the proper duty payable on such original instrument is not paid]

[Provided further that] no duty shall be chargeable in respect of-

(1) any instrument executed by or on behalf of, or in favour of, the Government in cases, where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument [or where the Government has undertaken to bear the expenses towards the payment of the duty];

(2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Bombay Coasting Vessels Act, 1838, or [Merchant Shipping Act, 1958].

**4. Several Instruments used in single transaction of [development agreement] sale, mortgage or settlement.** - (1) Where, in the case of any [development agreement] sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule-I for the conveyance, [development agreement] mortgage or settlement, and each of the other instruments shall be chargeable with a duty of [one hundred rupees] instead of the duty (if any) prescribed for it in that Schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument.

[(3) If the parties fail to determine the principal instrument between themselves, then the officer before whom the instrument is produced may, for the purposes of this section, determine the principal instrument.]

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

**5. Instruments relating to several distinct matters.** - Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

**6. Instruments coming within several descriptions in Schedule I.** - Subject to the provisions of section 5, an instrument so framed as to come within two or more of the descriptions in Schedule I shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Provided that nothing in this Act contained shall render chargeable with duty exceeding [one hundred rupees] a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

**7. Payment of higher duty in respect of certain instruments.** - (1) Notwithstanding anything contained in section 4 or 6 or in any other enactment, unless it is proved that the duty chargeable under this Act has been paid,-

(a) on the principal or original instrument, as the case may be, or

(b) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in this State have been chargeable under this Act with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19.

(2) Notwithstanding anything contained in any enactment for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence unless the duty chargeable under this section has been paid thereon:

Provided that any Court before which any such instrument, duplicate or copy is produced may permit the duty chargeable under this section to be paid thereon and may then receive it in evidence.

[(3) The provisions of this Act and the rules made thereunder, in so far as they relate to the recovery of duties chargeable on instruments under section 3 shall, so far as may be, apply to the recovery of duties chargeable on a counterpart, duplicate or a copy of an instrument under sub-section (1).]

**8. Bonds or securities other than debentures issued on loans under Act IX of 1914 or other law.** - (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loans Act, 1914, or of any other law for the time being in force, by the issue of bonds or securities other than debentures shall, in respect of such loan, be chargeable with a duty of [two per centum] on the total amount of such bonds or securities issued by it, and such bonds or securities need not be stamped, and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds or securities from being stamped and from being chargeable with certain further duty shall apply to the bonds or securities other than debentures of all outstanding loans of the kind mentioned therein, and all such bonds or securities shall be valid, whether the same are stamped or not.

(3) In the case of wilful neglect to pay the duty required by this section the local authority shall be liable to forfeit to the State Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which such neglect continues.

**9. Power to reduce, remit or compound duties.** - The State Government [if satisfied that it is necessary to do so in the public interest,] may, by rule or order published in the *Official Gazette*,-

(a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of the State the [duties or penalty, if any, or both] with which any instruments or any particular class of instruments or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of bonds or marketable securities other than debentures.

(B) Of Stamps and the mode of using them

**10. Duties how to be paid.** - (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamps,-

(a) according to the provisions herein contained; or

(b) when no such provision is applicable thereto, as the State Government may, by rules, direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,-

(a) in the case of each kind of instrument, the description of stamps which may be used;

(b) in the case of instruments stamped with impressed stamps, the number of stamps which may be used.

[(2-1A) From the date of coming into force of the Bombay Stamp (Amendment) Ordinance, 2003, in the case of instruments, stamped with impressed stamps, such stamps shall bear the stamp and signature with date, of the authorised officer of the Treasury, Sub-treasury or the General Stamp Office in the State or of the proper officer appointed by the Chief Controlling Revenue Authority, Superintendent of Stamp or Collector of Stamps in the State:

Provided that, the Chief Controlling Revenue Authority may, by notification in the *Official Gazette*, from the specified date, do away with such requirement.]

[(2A) The Chief Controlling Revenue Authority may, subject to such conditions as he may deem fit to impose, authorise use of franking machine or any other machine specified under sub-clause (iv) of clause (k) of section 2, for making impressions on instrument's chargeable with duties to indicate payment of duties payable on such instruments;

(2B) (a) Where the Chief Controlling Revenue Authority or the Superintendent of Stamps, Bombay when authorised by the Chief Controlling Revenue Authority in this behalf, is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorise any person, body or organisation to such use of franking machine or any other machine, he may, by order in writing authorise such person, body or organisation;

(b) Every such authorisation shall be subject to such conditions, if any, as the Chief Controlling Revenue Authority may, by any general or special order, specify in this behalf.

(2C) The procedure to regulate the use of franking machine or any other machine as so authorised shall be such as the Chief Controlling Revenue Authority may, by order determine.]

[(3) Notwithstanding anything contained in sub-section (1), the Chief Controlling Revenue Authority, shall, by notification in the *Official Gazette*, specify the instruments in Schedule I in respect of which the duties chargeable, as specified in column 2 of the said Schedule shall be paid,-

(i) by means of a franking machine;

(ii) by way of cash;

(iii) by demand draft; [ \* \* \* ]

(iv) [by pay order; or]

[(v) by e-payment;]

in any Government Treasury or Sub-Treasury or General Stamp Office, [or as the case may be, Government Receipt Accounting System (G.R.A.S.) (Virtual Treasury)] and such payment shall be indicated on such instrument by endorsement to that effect made on the instrument by the proper officer duly notified by the Chief Controlling Revenue Authority for this purpose.]

[*Explanation.* - For the purposes of this sub-section, the expressions "demand draft" and by "pay order" mean the demand draft or pay order issued by the State Bank of India constituted under State Bank of India Act, 1955 or, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 or, under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 or, any other bank being a scheduled bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934.]

[(4) An impression made under sub-sections (2A), (2B) and (2C) or, as the case may be, an endorsement made under sub-section (3), [or under sub-section (2) of section 32A] on any instruments, shall have the same effect as if the duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid, in respect of, and such payment has been indicated on such instrument by means of stamps, under sub-section (1).]

**[10A. Duties to be paid in cash, by demand draft or by pay order by Government controlled bodies, Insurance Companies and Banks.** - Notwithstanding anything contained in section 10, the State Government may, by notification in the *Official Gazette*, direct that, in case of the bodies owned or controlled by the State or Central Government, Insurance Companies and Nationalised Banks, the duty may be paid by their Head Office or Regional Office or Zonal Office by way of cash, or by demand draft or by pay order, in any Government Treasury or sub-Treasury or General Stamp Office, Mumbai and the proper officer, not below the rank of Branch Manager, so notified by the Chief Controlling Revenue Authority, shall make an endorsement on the instrument as follows,-

"Stamp duty of Rs. .... paid in cash or by demand draft or by pay order, vide Receipt/Challan No. .... dated the ....."

Signature of Proper Officer]

**[10B. Stock exchange etc., to deduct stamp duty from trading member's account.** - Notwithstanding anything contained in this Act, in case of transactions through stock exchange or an association as defined in clause (a) of section 2 of the Forward Contracts (Regulation) Act, 1952, the stock exchange or, as the case may be, an association, shall collect the due stamp duty by deducting the same from the trading member's account at the time of settlement of such transactions. The stamp duty so collected shall be transferred to the Government Treasury, Sub-Treasury or General Stamp Office in the manner specified by the Chief Controlling Revenue Authority.

[*Explanation.* - For the purposes of this section, "stock exchange" means the stock exchange as defined in clause (j) of section 2 of the Securities Contract (Regulation) Act, 1956.]

**[10C. Duties to be paid in cash, or by demand draft or by pay order by notary.** - Notwithstanding anything contained in section 10, in case of the notary appointed under the Notaries Act, 1952, for the whole or any part of the State of Maharashtra, the duty payable for performing the functions entrusted to him under any law for the time being in force, may be paid by him by way of cash, or by demand draft or by pay order, in any Government Treasury or Sub-Treasury or General Stamp Office, Mumbai and the notary shall make an endorsement on the instrument as follows, namely-

"Stamp Duty of Rs. .... paid \* in cash/by demand draft/by pay order, vide \* Receipt/Challan No. ...., dated the ....., in \* Government Treasury/Sub-Treasury Office at ...../the General Stamp Office, Mumbai.

Seal of the notary.

Signature of the notary with date.

\*Strike out whatever is not applicable.\*]

**11. Use of adhesive stamps.** - The following instruments may be stamped with adhesive stamps, namely:-

(a) [ \* \* \* \* \* ]

[(b) instruments mentioned at [articles 1,] 5(a) to (g), 17, 29, 37, [41], 42, 43, 59(a) and 62 in Schedule I.]

**12. Cancellation of adhesive stamps.** - (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and

(b) Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in the manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

**[13. Instruments stamped with impressed stamps how to be written.** - Every instrument for which sheet of paper stamped with impressed stamp is used shall be written in such manner that the writing may appear on the face and, if required, on the reverse of such sheet so that it cannot be used for or applied to any other instrument.

*Explanation I.* - Where two or more sheets of papers stamped with impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, either a portion of such instrument shall be written on each sheet so used, or the sheet on which no such portion is written shall be signed by the executant or one of the executants, with an endorsement indicating that the additional sheet is attached to the sheet on which the instrument is written.

*Explanation II.* - Where the sheet or sheets bearing impressed stamps is or are insufficient to admit of the entire instrument being written thereon, so much plain paper may be subjoined thereto as may be necessary for completing the writing of such instrument, provided a substantial part of the instrument is written on the sheet which bears the stamp before any part is written on the plain paper so subjoined; and such plain paper may or may not be signed by the executant but where it is not so signed it shall not render the instrument not duly stamped.]

**14. Only one instrument to be on same stamp.** - No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

**[14A. Alterations in instruments how to be charged.** - Where due to material alterations made in an instrument by a party, with or without the consent of other parties, the character of the instrument is materially or substantially altered, then such instrument shall require a fresh stamp paper according to its altered character.]

**15. Instrument written contrary to sections 13, [14 or 14A deemed not duly stamped.]** - Every instrument written in contravention of section 13 [14 or 14A] shall be deemed to be [not duly stamped.]

**16. Denoting Duty.** - Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the Collector for the purpose, and on production of both the instruments, be denoted upon such first mentioned instrument by endorsement under the hand of the Collector in such other manner (if any) as the State Government may, by rules, prescribe.

(C) Of the time of Stamping Instruments

**17. Instruments executed in State.** - All instruments chargeable with duty and executed by any person in this State shall be stamped before or at the time of execution [or immediately thereafter] [or on the next working day following the day of execution:]

[Provided that the clearance list described in Article 19, 20, 21, 22 or 23 of Schedule I may be stamped by an officer authorised by the State Government by rules made under this Act, if such clearance list is submitted for stamping by the clearing house of an Association in accordance with its rules and bye-laws with the requisite amount of stamp duty, within two months from the date of its execution.]

**18. Instruments executed out of State.** - (1) Every instrument chargeable with duty executed only out of this State may be stamped within three months after it has been first received in this State.

(2) Where any such instrument cannot with reference, to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the State Government may by rule prescribe, with stamp of such value as the person so taking such instrument may require and pay for.

**19. Payment of duty on certain instruments [or copies thereof] liable to increased duty in [Maharashtra State].** - Where any instrument of the nature described in any article in Schedule I and relating to any property situate or to any matter or thing done or to be done in this State is executed out of the State and subsequently [such instrument or a copy of the instrument is] received in the State,-

(a) the amount of duty chargeable on such instrument [or a copy of the instrument] shall be the amount of duty chargeable under Schedule I on a document of the like description executed in this State less the amount of duty, if any, already paid under any law in force in India excluding the State of Jammu and Kashmir on such instrument when it was executed;

(b) and in addition to the stamps, if any, already affixed thereto such instrument [or a copy of the instrument] shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (a) of this section, in the same manner and at the same time and by the same persons as though such instrument [or a copy of the instrument] were an instrument received in this State for the first time at the time when it became chargeable with the higher duty; and

(c) the provisions contained in clause (b) of the proviso to sub-section (3) of section 32 shall apply to such instrument [or a copy of such instrument] as if such were an instrument executed or first executed out of this State and first received in this State when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (a) of the said proviso shall not apply thereto.

(D) Of Valuations for Duty

**20. Conversion of amount expressed in foreign currencies.** - (1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day of the date of the instrument.



(2) The rate of exchange for the conversion of British or any foreign currency into the currency of India prescribed under sub-section (2) of section 20 of the Indian Stamp Act, 1899, shall be deemed to be the current rate for the purpose of sub-section (1).

**21. Stock and marketable securities how to be valued.** - Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

**22. Effect of statement of rate of exchange or average price.** - Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject matter of such statement, be presumed until the contrary is proved to be duly stamped.

**23. Instruments reserving interest.** - Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

**24. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.** - (1) Where an instrument-

(a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

(b) makes redeemable or qualifies a duly stamped transfer intended as a security or any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article No. 5(h) of Schedule I.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

**[25. How transfers in consideration of debt or subject to future payments, etc. to be charged.** - Where any property is transferred to any person-

(a) in consideration, wholly or in part, of any debt due to him; or

(b) subject either certainly or contingently to the payment or transfer (to him or any other person) of any money or stock, whether being or constituting a charge or encumbrance upon the property or not;

such debt, money or stock, shall be deemed to be the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that, nothing in this section shall apply to any such certificate of sale as is mentioned in Article 16 of Schedule I.

*Explanation.* - Where property is sold and sale is subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale, whether or not the purchaser expressly undertakes with the seller to pay the same or indemnify the seller if the seller has to pay the same:

Provided that, where any property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

#### **Illustrations**

1. A owes B Rs. 1,000. A sells a property to B, the consideration of the property being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp duty is payable on Rs. 1,500.

2. A sells a property to B for Rs. 500. The property is subject to a mortgage to C for Rs. 1,000 and unpaid interest of Rs. 200. The sale is subject to the mortgage. Stamp duty is payable on Rs. 1,700.

3. A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.]

**26. Valuation in case of annuity, etc.** - Where an instrument is executed to secure the payment of an annuity or other sum payable periodically or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be, -

(a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;

(b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance, the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

**27. Stamp where value of subject-matter is indeterminate.** - Where the amount of value or the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or in the case of an instrument executed before the commencement of this Act, could not have been ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, [have been sufficient, and the instrument shall be deemed to be insufficiently stamped as respects the excess amount and the provisions of section 34 shall accordingly apply in relation to the admission of the instrument in evidence:

Provided that, for the purpose of application to section 34 to such an instrument, it shall be sufficient if the deficiency in the duty is paid, and thereupon no penalty shall be levied:]

[Provided further that] in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty,

(a) when the lease has been granted by or on behalf of the Government at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the Government under the lease, or

(b) when the lease has been granted by any other person, at [fifty thousand rupees] a year,

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 40, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

**28. Facts affecting duty to be set forth in instrument.** - The consideration (if any) [the market value] and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

**29. Direction as to duty in case of certain conveyances.** - (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the [market value] shall be apportioned in such manner as the parties think fit, provided that a distinct [market value] for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with ad valorem duty in respect of such distinct [market value].

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments of the persons, by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with ad valorem duty in respect of the distinct part [in respect of the market value of such part of the property].

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with ad valorem duty [in respect of the market value of the property at the time of sale] by the original purchaser to the sub-purchaser.

(4) Where a person having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the whole or any part thereof, to any other person, or persons, and the property is in consequence conveyed by the original seller to different persons in parts the conveyance of each part sold to a sub-purchaser shall be chargeable with ad valorem duty [in respect only of the market value of the part sold to the sub-purchaser, without regard to the amount of the market value of the property conveyed by the original seller, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with ad valorem duty in respect of the market value of such residue.]

Provided that notwithstanding anything contained in Article 25 of Schedule I the duty on such last mentioned conveyance shall in no case be less than [ten rupees].

[5] Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the market value of the property which is the subject matter of the conveyance and is duly stamped accordingly, any conveyance to be made afterwards to him in respect of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the market value of the property which is the subject matter of the conveyance or where such duty exceeds [fifty rupees] with a duty of [fifty rupees].]

(E) Duty by whom payable

**30. Duties by whom payable.** - In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne:-

(a) in the case of any instrument described in any of the following articles of Schedule I, namely:-

No. 2 (Administration Bond),

No. 6 (Agreement relating to Deposit of Title-deeds, Pawn or Pledge),

No. 13 (Bond),

No. 14 (Bottomry Bond),

No. 28 (Customs Bond),

No. 33 (Further Charge),

No. 35 (Indemnity Bond),

No. 40 (Mortgage Deed),

No. 52 (Release),

No. 53 (Respondentia Bond),

No. 54 (Security Bond or Mortgage Deed),

No. 55 (Settlement),

No. [59(a)] (Transfer of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 of the Indian Stamp Act, 1899),

No. 59(b) (Transfer of any interest secured by a bond or mortgage deed or policy of insurance), by the person drawing or making such instrument;

(b) in the case of a conveyance (including a re-conveyance of mortgage property) by the grantee; in the case of a lease or agreement to lease by the lessee or intended lessee;

(c) in the case of a counter part of a lease by the lessor;



(d) in the case of an instrument of exchange by the parties in equal shares;

(e) in the case of a certificate of sale by the purchaser of the property to which such certificate relates; [\*]

(f) in the case of an instrument of partition by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue Authority or Civil Court or Arbitrator, in such proportion, as such Authority, Court or [arbitrator directs; and]

[(g) in any other case, by the person executing the instrument].

**[30A. Duties payable by financial institution.** - (1) Notwithstanding anything contained in section 30, where any instrument referred to in clauses (a) to (g) of section 30, is executed on or after the date of commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2013, in favour of or by any financial institution such as Bank, Non-Banking Finance Company, Housing Finance Company or alike, which creates any right in favour of any such financial institution, the liability to pay proper stamp duty shall be on such financial institution concerned without affecting their right, if any, to collect it from the other party [if the other party fails to pay the proper stamp duty].

(2) In respect of any such instrument executed before the date of commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2013, and are effective and where proper stamp duty is not paid, then the financial institution shall impound such instrument on or before the 30th September 2013 and forward the same to the Collector for recovery.

(3) Where the financial institution fails to impound such instrument as provided in sub-section (2), then the concerned financial institution shall be liable to pay a penalty equal to the stamp duty payable on such instrument.]

#### Chapter III

#### Adjudication as to Stamps

**31. Adjudication as to proper stamps.** - [(1) When an instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, [by one of the parties to the instrument and such person] applies to have the opinion of that officer as to the duty (if any) with which [or the Article of Schedule I under which] it is chargeable and pay [a fee of one hundred rupees] the Collector shall determine the duty (if any) with which [or the Article of Schedule I under which] in his judgment, the instrument is chargeable].

(2) For this purpose the Collector may require to be furnished with [a true copy or] an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein and may refuse to proceed upon any such application until [such true copy or abstract] and evidence have been furnished accordingly:

Provided that,-

(a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in any inquiry as to the duty with which the instrument to which it relates is chargeable; and

(b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

[(3) Where the Collector acting under sub-sections (1) and (2) is not the Collector of the District and if he has reasons to believe that the market value of the property, which is the subject matter of the instrument, received by him for adjudication, has not been truly set forth therein, [he shall, for the purpose of assessing the stamp duty, determine the true market value of such property, as laid down in the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995.] ]

[(4) When an instrument is brought to the Collector for adjudication,-

(i) within one month of the execution or first execution of such instrument in the State; or

(ii) if, such instrument is executed or first executed, out of the State, within three months from the date of first receipt of such instrument in this State,

the person liable to pay the stamp duty under section 30 shall pay the same within sixty days from the date of service of the notice of demand in respect of the stamp duty adjudicated by the Collector. If such person fails to pay the stamp duty so demanded within the said period, he shall be liable to pay a penalty at the rate of two per cent of the deficient portion of the stamp duty, for every month or part thereof, from the date of execution of such instrument, or as the case may be, date of the first receipt of such instrument in the State]

[Provided that, in no case, the amount of the penalty shall exceed double the deficient portion of the stamp duty.]

**32. Certificate by Collector.** - (1) When an instrument brought to the Collector under section 31, is in his opinion, one of a description chargeable with duty, and-

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section 31, or such sum as with the duty already paid in respect of the instrument, is equal to the duty, so determined has been paid,

the Collector shall certify by endorsement on such instrument that the full duty [(stating the relevant Article of Schedule I and the amount)] with which it is chargeable has been paid

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

(3) [Subject to the provisions of section 53-A, any instrument upon which an endorsement has been made] under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorise the Collector to endorse-

(a) any instrument executed or first executed in the State and brought to him after the expiration of one month from the date of its execution or first execution as the case may be;

(b) any instrument executed or first executed out of the State and brought to him after the expiration of three months after it has been first received in this State; or

(c) any instrument chargeable with the duty of twenty naye paise or less when brought to him, after the drawing or execution thereof, on paper not duly stamped.

**[32A. Instrument of conveyance, etc. undervalued how to be dealt with.** - (1) Every instrument of conveyance, exchange, gift, certificate of sale, deed of partition or power of attorney to sell immovable property when given for consideration, deed of settlement or transfer of lease by way of assignment, presented for registration under the provisions of Registration Act, 1908, shall be accompanied by a true copy thereof:

Provided that, in case of such instruments executed on or after the 4th July 1980, to the date of commencement of the Bombay Stamp (Amendment) Act, 1985, an extract of the instrument to be taken from the registration record shall be deemed to be the true copy accompanying the instrument, presented for registration for the purposes of sub-section (1).]

[(2) Any registering officer receiving such instrument for registration has reason to believe, on the basis of the information available with him in this behalf, that the market value of immovable property which is the subject matter of such instrument has not been truly set forth therein, he shall, immediately after receiving of such instrument, refer it to the Collector for determination of the true market value of such property:

Provided that, in respect of the instrument presented for registration before the date of commencement of the Maharashtra Tax Laws (Levy, Second Amendment and Validation) Act, 1996 where, in the opinion of the registering officer, the true market value of the immovable property, which is the subject matter of the said instrument, has not been determined by the Collector of the District, it shall be lawful for the registering officer to verify the true market value of such property as per the annual statement of rates of immovable property determined under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995 and issue notice to the person, who is liable to pay stamp duty under section 30 calling upon such person to pay the deficit amount of stamp duty and penalty at the rate of 2 per cent of the deficient portion of the stamp duty, for every month or part thereof from the date of execution of such instrument:

Provided further that, on the receipt of such notice, if the person liable to pay deficit amount of stamp duty and the penalty, pays within one month from the date of receipt of such notice, the deficient amount of stamp duty and also pays the fixed penalty of rupees two hundred fifty, he shall not be liable to make payment of penalty at the rate of 2 per cent., as provided in the first proviso; and the reference already made to the Collector of the District shall abate:

Provided also that, in no case, the amount of the penalty to be charged under the proviso shall exceed double the deficit portion of the stamp duty.]

(3) If any person referred to in section 33, before whom any such instrument is produced or comes in the performance of his functions, has reason to believe that the market value of the immovable property which is the subject matter of such instrument has not been truly set forth therein, he may, after performing his function in respect of such instrument, refer the instrument alongwith a true copy of such instrument to the Collector of the District for determination of the true market value of such property and the proper duty payable on the instrument.

[Provided that if the person, before whom any such instrument is produced or comes in performance of his functions, is an officer appointed as the Collector under clause (f) of section 2, and he has reason to believe that the market value of the immovable property which is the subject matter of such instrument has not been truly set forth therein, he shall, for the purpose of assessing the stamp duty, determine the true market value of such property in the manner laid down in the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995];

(4) On receipt of the instrument or the true copy of the instrument as the case may be, under sub-section (2) or (3), the Collector of the District shall, after giving the parties concerned a reasonable opportunity of being heard and in accordance with the rules made by the State Government in that behalf, determine the true market value of the immovable property which is the subject matter of the instrument and the proper duty payable thereon. Upon such determination, the Collector of the District shall require the party liable to pay the duty, to make the payment of the amount required to make up the difference between the amount of duty determined under this sub-section and the amount of duty already paid by him and shall also require such party to pay in addition, [a penalty [of 2 per cent for every month or part thereof] from the date of execution of the instrument on differential amount of stamp duty]; and on such payment, the instrument received under sub-section (2) or (3) shall be returned to the officer or person referred to therein:

Provided that, no such party shall be required to pay any amount to make up the difference or to pay any penalty under this sub-section, if the difference between the amount of the market value as set forth in the instrument and the market value as determined by the Collector of the District does not exceed ten per cent, of the market value determined by the Collector of the District:

[Provided further that, in respect of references pending with the Collector of the District, before the commencement of the Maharashtra Tax Laws (Levy Second Amendment and Validation) Act, 1996, for determination of true market value of the immovable property which is the subject matter of the instrument, the person liable to pay the stamp duty under section 30 shall not be liable to pay penalty exceeding rupees 250 if, he makes the payment of the stamp duty and penalty within one month from the date of receipt of the order of the Collector of the District, by him].

[Provided also that, in no case, the amount of the penalty shall exceed double the deficient portion of the stamp duty.]

(5) The Collector of the District, may, *suo motu* or on receipt of information from any source, within [ten years] from the date of registration of any instrument referred to in sub-section (1), (not being the instrument upon which an endorsement has been made under section 32 or the instrument or the instruments in respect of which the proper duty has been determined by him under sub-section (4) or an instrument executed before the 4th July 1980), call for the true copy or an abstract of the instrument from the registering officer and examine it for the purpose of satisfying himself as to the correctness of the market value of the immovable property which is the subject matter of such instrument and the duty payable thereon; and if, after such examination, he has reason to believe that the market value of such property has not been truly and fully set forth in the instrument he shall proceed as provided in sub-section (4).

[(6) It shall be lawful for the Chief Controlling Revenue Authority or the Collector of the District to transfer to any other Officer, any reference received by the Collector of the District under this section, for disposal in accordance with the Bombay Stamp (Determination of True Market

Value of Property) Rules, 1995.]

**[32B. Appeal.** - (1) Any person aggrieved by any order determining the market value under sub-section (3) of section 31 or under section 32A or any order imposing any penalty under section 32A may, within sixty days from the date of receipt of such order, by an application in writing (accompanied by such fee not exceeding three hundred rupees as the State Government may, from time to time, by notification in the *Official Gazette*, specify; and different rates of fees may be specified for different areas), file an appeal against such order, to the Deputy Inspector General of Registration and Deputy Controller of Stamps, who shall after considering the same, pass such order thereon as he thinks just and proper; and the order so passed shall, subject to the provisions of section 32C, be final and shall not be questioned in any Court or before any authority:

Provided that, all applications made and pending with the Collector immediately before the commencement of the Bombay Stamp (Amendment) Act, 1989 (hereinafter; in this section, referred to as "the Amendment Act"), for being referred to Courts for decision under section 32B as it existed immediately before the coming into force of the Amendment Act, shall, on the coming into force of the Amendment Act be transferred by the Collector to the Deputy Inspector General of Registration and Deputy Controller of Stamps and the applications so transferred shall be deemed to be the appeals filed and pending before the Deputy Inspector General of Registration and Deputy Controller of Stamps who shall dispose off the same in accordance with this section :

Provided further that, nothing contained in sub-section (1) and the first proviso shall affect the references already made by the Collector to the Courts and pending before the Courts immediately before the commencement of the Amendment Act; and such references shall be disposed off by the concerned Courts as if the Amendment Act has not been passed.

(2) No appeal and no application for revision shall lie against the order of the Deputy Inspector General of Registration and Deputy Controller of Stamps, passed under sub-section (1)].

**32C. Revision.** - Subject to the provisions of section 32B and any rules which may be made in this behalf by the State Government, the Chief Controlling Revenue Authority may, *suo motu*, call for and examine the record of any order passed (including an order passed in appeal) under this Act or the rules made thereunder, by any officer and pass such order thereon as he thinks just and proper; and the order so passed shall be final and shall not be called in question in any Court or before any authority:

Provided that, no notice calling for the record under this section shall be served by the Chief Controlling Revenue Authority after the expiry of three years from the date of communication of the order sought to be revised and no order of revision, shall be made by the said Authority hereunder after the expiry of five years from such date:

Provided further that, no order shall be passed under this section which adversely affects any person, unless such person has been given a reasonable opportunity of being heard.]

Chapter IV

Instruments not Duly Stamped

**33. Examination and impounding of instruments.** - (1) [Subject to the provisions of section 32-A, every person] having by law or consent of parties authority to receive evidence and every person in charge of a public office, except an officer of police [or any other officer, empowered by law to investigate offences under any law for the time being in force,] before whom any instrument chargeable, in his opinion, with duty, is produced or comes in the performance of his functions shall, if it appears to him that such instrument is not duly stamped, impound the same [irrespective whether the instrument is or is not valid in law.]

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him in order to ascertain whether it is stamped with a stamp of the value and description required by the law for the time being in force in the State when such instrument was executed or first executed:

Provided that,-

(a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do any instrument coming before him in the course of any proceeding other than a proceeding under [Chapter IX or Part D of Chapter X of the Code of Criminal Procedure, 1973];

(b) in the case of a judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court may appoint in this behalf.

(3) For the purposes of this section, in cases of doubt, -

(a) the State Government may determine what offices shall be deemed to be public offices; and

(b) the State Government may determine who shall be deemed to be persons in charge of public offices.

**[33A. Impounding of instruments after registration.** - When through mistake or otherwise any instrument which is not duly stamped is registered under the Registration Act, 1908, the registering officer may call for the original instrument from the party and, after giving the party an opportunity of being heard and recording the reasons in writing and furnishing a copy thereof to the party, impound it. On failure to produce such original instrument by the party, a true copy of such instrument taken out from the registration record shall, for the purposes of this section, be deemed to be the original of such instrument].

**34. Instruments not duly stamped inadmissible in evidence, etc.** - No instrument chargeable with duty [\* \* \*] shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer unless such instrument is duly stamped [or if the instrument is written on sheet of paper with impressed stamp [such stamp paper is purchased in the name of one of the parties to the instrument] ]:

Provided that, -

[(a) any such instrument shall, subject to all just exceptions, be admitted in evidence on payment of, -

(i) the duty with which the same is chargeable, or in the case of an instrument insufficiently stamped, the amount required to make up such duty, and

[(ii) a penalty at the rate of 2 per cent of the deficient portion of the stamp duty for every month or part thereof, from the date of execution of such instrument.]

Provided that, in no case, the amount of the penalty shall exceed double the deficient portion of the stamp duty.]

(b) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp; the contract or agreement shall be deemed to be duly stamped;

(c) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding [under Chapter IX or Part D of Chapter X of the Code of Criminal Procedure, 1973;]

(d) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act;

[(e) nothing herein contained shall prevent the admission of a copy of any instrument or of an oral admission of the contents of any instrument, if the stamp duty or a deficient portion of the stamp duty and penalty as specified in clause (a) is paid.]

**35. Admission of instrument where not to be questioned.** - Where an instrument has been admitted in evidence, such admission shall not, except as provided in section 58, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

**36. Admission of improperly stamped instruments.** - The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

**37. Instruments impounded how dealt with.** - (1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 34 or of duty as provided by section 36, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

[(2) In every other case, a person so impounding the original instrument shall prepare an authentic copy of such instrument and where it is a true copy or an abstract referred to in section 31 or true copy referred to in section 33A, he shall send such authentic copy or, true copy or, as the case may be, an abstract to the Collector, for the purpose of taking action on the authentic copy or a true copy or, as the case may be, an abstract as if it were the original instrument and endorsing thereon a certificate with reference to the instrument under clause (a) of sub-section (1) of section 39 or under sub-section (1) of section 41, as the case may be. On receipt of the authentic copy, the true copy or, as the case may be, an abstract with the certificate as aforesaid endorsed thereon, the person who had impounded the original instrument shall copy on the original instrument the certificate endorsed on the authentic copy and shall authenticate such certificate; and where it is a true copy or an abstract on which the certificate as aforesaid is endorsed, the registering officer who had forwarded the true copy or an abstract shall make appropriate entries in respect of the instrument of which it was a true copy or an abstract, in the relevant register maintained by him and on an application made in this behalf issue under his signature a certificate to the effect that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect of that instrument, and the name and residence of the person paying such duty and penalty.]

**38. Collector's power to refund penalty paid under section 37, sub-section (1).** - (1) When a copy of an instrument is sent to the Collector under sub-section (1) of section 37 he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 12 or section 14, the Collector may refund the whole penalty so paid.

**39. Collectors' power to stamp instruments impounded.** - (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under sub-section (2) of section 37, not being an instrument chargeable with a duty of twenty naye paise, or less, he shall adopt the following procedure:

(a) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly -stamped, or that it is not so chargeable, as the case may be;

(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of [an amount equal to [2 per cent of the deficient portion of the stamp duty, for every month or part thereof] from the date of execution of the instrument subject to the payment of a minimum penalty of rupees one hundred]:

[Provided that, duty for which reduction or remission is granted by the Government under clause (a) of section 9 under any prevailing policy shall not be treated as deficient portion of duty for the purposes of calculation of penalty, if the beneficiary of such reduction or remission in duty surrenders or forgoes or has surrendered or forgone such benefit with prior approval or with no objection from the Government :]

[[Provided further that], in no case, the amount of the penalty shall exceed double the deficient portion of the stamp duty:]

[Provided also that], when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) [Subject to the provisions of section 53A, every certificate] under clause (a), of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under sub-section (2) of section 37 the Collector shall, when he has dealt with it as provided by this section return it to the impounding officer.

**40. Instruments unduly stamped by accident.** - If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of twenty naye paise or less is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is

satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity he may instead of proceeding under sections 33 and 39, receive such amount and proceed as next hereinafter prescribed.

**41. Endorsement of instruments on which duty has been paid under section 34, 39 or 40.** - (1) When the duty and penalty (if any) leviable in respect of any instrument [(not being any instrument referred to in sub-section (1) of section 32-A)], have been paid under section 34, section 39 or section 40, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) [Subject to the provisions of section 53A, every instrument] so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered [on the application in this behalf, to the person who produced it, or to the person from whose possession it came into the hands of the Officer impounding it, or to any other person according to the directions of such person:]

Provided that,-

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;

(b) nothing in this section shall affect the provisions of rule 9 of Order XIII in Schedule I of the Code of Civil Procedure, 1908.

**42. Prosecution for offence against stamp law.** - The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

**43. Persons paying duty or penalty may recover same in certain cases.** - (1) When any duty or penalty has been paid under section 34, section 36, section 39 or section 40, by any person in respect of an instrument, and, by agreement or under the provisions of section 30 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which instrument has been tendered in evidence. If the Court does not [for the reasons to be recorded in writing,] include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

**44. Power of Revenue Authority to refund penalty or excess duty in certain cases.** - (1) Where any penalty is paid under section 34 or section 39, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue Authority stamp duty in excess of that which is legally chargeable has been charged and paid under section 34 or section 39, such authority may, upon application in writing made by the party concerned within [one year] from the date of receipt of the order charging the same, refund the excess.

**45. Non-liability for loss of instruments sent under section 37.** - (1) if any instrument sent to the Collector under sub-section (2) of section 37, is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

**46. Recovery of duties and penalties.** - [(1)] All duties, penalties and other sums required to be paid under [this Act] may be recovered by the Collector by distress and sale of the movable property of the person from whom the same are due, or as an arrear of land revenue.

[(2) For the purpose of effecting such recovery, as arrears of land revenue,-

(a) the Chief Controlling Revenue Authority shall have and exercise all the powers and perform all the duties of the Commissioner under the Maharashtra Land Revenue Code, 1966;

(b) the officer appointed as the Collector under clause (f) of section 2 shall have and exercise all the powers and perform all the duties of the Collector under the said Code.

(3) Every notice issued or order passed in exercise of the powers conferred by sub-section (2) shall, for the purposes of this Act, be deemed to be a notice issued or an order passed under this Act.]

Chapter V

Allowances for Stamps in Certain Cases

**47. Allowance for spoiled stamps.** - Subject to such rules as may be made by the State Government as to the evidence to be required, or the inquiry to be made, the Collector may on application, made within the period prescribed in section 48, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:-

(a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;

(c) the stamp used for an instrument executed by any party thereto which-

(1) has been afterwards found [by the party] to be absolutely void in law from the beginning;

[(1A) has been afterwards found by the Court, to be absolutely void from the beginning under section 31 of the Specific Relief Act, 1963:]

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;

(6) becomes useless in consequence of the transaction intended to be thereby effected by some other instrument between the same parties and bearing a stamp of not less value;

(7) is deficient in value and the transaction intended to be thereby effected had been effected by some other instrument between the same parties and bearing a stamp of not less value;

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, [except that falling under sub-clause (1A),] no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up [to be cancelled, or has been already given up to the Court to be cancelled.]

*Explanation.* - The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

**48. Application for relief under section 47 when to be made.** - The application for relief under section 47 shall be made within the following period, that is to say,-

(1) in the cases mentioned in clause (c) (5), within [six months] of the date of the instruments:

[Provided that] where an Agreement to sell immovable property, on which stamp duty is paid under Article 25 of the Schedule I, is presented for registration under the provisions of the Registration Act, 1908 and if the seller refuses to deliver possession of the immovable property which is the subject matter of such agreement the application may be made within two years of the date of the instrument [or where such agreement is cancelled by a registered cancellation deed on the grounds of, dispute regarding the premises concerned, inadequate finance, financial dispute in terms of agreed consideration, or afterwards found to be illegal construction or suppression of any other material fact, the application may be made within two years from the date of such registered cancellation deed];

[(2) in the case when for unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled, the application may be made within six months after the date of execution of the substituted instrument.

(3) in any other case, within [six months] from the date of purchase of stamp.]

**49. Allowance in case of printed forms no longer required by corporations.** - The Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf may without limit of time, make allowance for stamped papers used for printed forms of instrument by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

**50. Allowance for misused stamps.** - (1) When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(2) when any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of provisions of section 13;

the Collector may, on application made within [six months] after the date of the instrument, or, if it is not dated, within [six months] after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

**[51. Allowance for spoiled or misused stamps how to be made.** - In any case in which allowance is made for spoiled stamps under section 47 or misused stamps under section 50, or in respect of printed forms no longer required under section 49, the Collector may give, in lieu thereof,-

(a) the same value in money, deducting [therefrom such amount as may be prescribed by rules made in this behalf by the State Government]; or

(b) if the applicant so requires, other stamps of the same description and value; or

(c) if the applicant so requires, stamps of any other description of the same amount in value:

Provided that, in the cases covered by clauses (b) and (c) a stationary charge as may be prescribed by rules made by the State Government shall also be recovered in respect of spoiled or misused stamp papers, surrendered].



**52. Allowance for stamps not required for use.** - When any person is possessed of a stamp or stamps which have not been, spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting [therefrom such amount as may be prescribed by rules made in this behalf by the State Government], upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction -

- (a) that such stamp or stamps were purchased by such person with a bona fide intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of [six months] next preceding the date on which they were so delivered:

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

**[52A. Allowance for duty.** - (1) Notwithstanding anything contained in sections 47, 50, 51 and 52, when payment of duty is made by stamps or in cash as provided for under sub-section (3) of section 10 or section 10A or section 10B, and when the amount of duty paid exceeds rupees one lakh, the concerned Collector shall not make allowance for the stamps, or the cash amount paid under the Challans, which are spoilt or misused or not required for use, but shall, after making necessary enquiries, forward the application with his remarks thereon to,-

- (a) the Additional Controller of stamps for the cases handled by the Collectors working in the Mumbai City District and Mumbai Suburban District; and
  - (b) the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the division for the cases handled by the Collectors other than those mentioned in clause (a).
- (2) The Additional Controller of Stamps or, the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the division, as the case may be, on receiving such application consider the same and decide whether such allowance shall be given or not, and accordingly shall, grant the same, if the amount of allowance does not exceed rupees ten lakh, and if, it exceeds rupees ten lakh, shall submit such application, with his remarks thereon to the Chief Controlling Revenue Authority for decision.

(3) The Chief Controlling Revenue Authority on receiving such application shall decide on merit whether such allowance shall be given or not, and pass such order thereon as he thinks just and proper, which shall be final and shall not be questioned in any court or before any authority.]

**[52B. Invalidation of stamps and saving.** - Notwithstanding anything contained in sections 47, 50, 51 and 52,-

- (a) Any stamps which have been purchased but have not been used or in respect of which no allowance has been claimed on or before the day immediately preceding the date of commencement of the Bombay Stamp (Amendment) Act, 1989 (hereinafter referred to as "the commencement and the period of six months from the date of purchase of such stamps has not elapsed before the commencement date, may be used before a period of six months from the date of purchase of such stamps is completed, or delivered for claiming the allowance under the relevant provision of this Act; and any stamps not so used or so delivered within the period aforesaid shall be rendered invalid.
- (b) Any stamps which have been purchased on or after the commencement date but have not been used, or no allowance has been claimed in respect thereof, within a period of six months from the date of purchase thereof, shall be rendered invalid.]

Chapter VI

[Reference, Revision and Appeal]

**53. Control of and statement of case to Chief Controlling Revenue Authority.** - (1) The powers exercisable by a Collector under [Chapter III], Chapter IV and Chapter V and under clause (a) of [the second proviso] to section 27 shall in all cases be subject to the control of the Chief Controlling Revenue Authority.

[(1A) Any person aggrieved by an order of the Collector under Chapter III, Chapter IV, Chapter V and under clause (a) of the second proviso to section 27 may, within sixty days from the date of receipt of such order, by an application in writing, accompanied by a fee of three hundred rupees, file an appeal against such order to the Chief Controlling Revenue Authority; who shall, after giving the parties a reasonable opportunity of being heard, consider the case and pass such order thereon as he thinks just and proper and the order so passed shall be final].

(2) If any Collector, acting under section 31, section 39 or section 40, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority:

[Provided that, nothing contained in this sub-section shall apply [in relation to any order of the Collector of the District determining the true market value of the immovable property which is the subject matter of the instrument] referred to in sub-section (1) of section 32A].

(3) Such authority [after giving the parties a reasonable opportunity of being heard, shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.]

**[53A. Revision of Collector's decision under sections 32, 39 and 41.** - (1) Notwithstanding anything contained in sub-section (3) of section 32, sub-section (2) of section 39 and sub-section (2) of section 41, when through mistake or otherwise any instrument is charged with less duty than leviable thereon, or is held not chargeable with duty, as the case may be, by the Collector, the Chief Controlling Revenue Authority may, within a period of six years from the date of certificate of the Collector under section 32, 39 or 41, as the case may be, require the concerned party to produce before him the instrument and, after giving a reasonable opportunity of being heard to the party, examine such instrument whether any duty is chargeable, or any duty is less levied, thereon and order the recovery of the deficit duty, if any, from the concerned party. An endorsement shall thereafter be made on the instrument after payment of such deficit duty.

(2) On failure to produce the original instrument by the party, the Chief Controlling Revenue Authority shall proceed under this section on the basis of the true copy or an abstract of the instrument filed with the Collector under section 31 or sub-section (2) of section 37 and such copy or abstract shall be deemed to be the original instrument for the purposes of this section.]

**54. Statement of case by Chief Controlling Revenue Authority to High Court.** - [(1) The Chief Controlling Revenue Authority may state any case.-

(a) referred to it under sub-section (2) of section 53;

(b) on an application made to it by the party interested, within the period, which in the opinion of the Authority is reasonable, raising a substantial question of law for referring the same; or

(c) otherwise coming to its notice;

and refer such case formulating the precise question with its own opinion thereon, to the High Court.]

(2) Every such case shall be decided by not less than three Judges of the High Court and in case of difference, the opinion of the majority shall prevail.

**55. Power of High Court to call for further particulars as to case stated.** - If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the High Court may refer the case back to the Revenue Authority by which it was stated to make such additions thereto or alterations therein as the High Court may direct in that behalf.

**56. Procedure in disposing of case stated.** - (1) The High Court upon the hearing of any such case shall decide the question raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded.

(2) The High Court shall send to the Revenue Authority, by which the case was stated a copy of such judgement under the seal of the Court and the signature of the Registrar; and the Revenue Authority shall, on receiving such copy, [pass such orders as are necessary for disposal of the case conformably to such judgement.]

**57. Statement of case by other Courts to High Court.** - (1) If any Court, other than the High Court, feels doubts as to the amount of duty, to be paid in respect of any instrument under clause (a) of the proviso to section 34, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court.

(2) The High Court shall deal with the case as if it had been referred under section 54, and send a copy of its judgement under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue Authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgement.

(3) Reference made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any Subordinate Revenue Court, shall be made through the Court immediately superior.

[(4) Without prejudice to the provisions of section 58, no Court shall take action under this section,-

(a) where the instrument has already been impounded or a penalty is levied in respect thereof under clause (a) of the proviso to section 34; or

(b) in the case to which section 35 applies.]

**58. Revision of certain decisions of Courts regarding the sufficiency of stamps.** - (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding [under Chapter IX or Part D of Chapter X of the Code of Criminal Procedure 1973.] makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 34, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such Court, after such consideration is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 34, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, [and may require,-

(i) the party or person concerned to make the payment of the proper duty or the amount required to make up the same, together with a penalty under section 34, or payment of a higher duty and penalty than those paid, to itself or to the Collector; and

(ii) any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.]

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

[(3A) When the duty and penalty leviable in respect of any instrument in accordance with the declaration made under sub-section (3) and required to be paid thereunder are paid to the Court or to the Collector, then the Court or, as the case may be, the Collector shall certify by endorsement thereon that the proper duty and penalty, stating the amount of each, have been levied in respect of such instrument, and the name and residence of the person paying the same.

(3B) Every instrument so endorsed shall thereupon be delivered, on an application in this behalf, to the person from whose possession the instrument came in the possession of such Court, or as such person may direct, to any other person authorised by him.]

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 41, or in section 42, prosecute any person for any offence against the stamp law which the Collector considers him to have committed in respect of such instrument:

Provided that -

(a) no such prosecution shall be instituted where the amount including duty and penalty, which, according to the determination of such Court, was payable in respect of the instrument under section 34, [is paid to the Court or the Collector; unless the Collector thinks] that the offence was committed with an intention of evading payment of the proper duty;

(b) except for the purposes of such prosecution no declaration made under this section shall affect the validity of any order admitting any instrument in evidence or of any certificate granted under section 41.

## Chapter VII

### Offences and Procedure

**59. Penalty for executing etc. instrument not duly stamped.** - (1) [Any person who, with the intention to evade the duty, executes or signs] otherwise than as a witness any instrument chargeable with duty without the same being duly stamped shall, on conviction, for every such offence [be punished with rigorous imprisonment for a term which shall not be less than one month but which may extend to six months and with fine which may extend to five thousand rupees]:

Provided that, when any penalty has been paid in respect of any instrument under section 34, section 39 or section 58, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall, on conviction, be punished with fine which may extend to five hundred rupees.

**[59A. No prosecution under section 59, if instrument admitted by Court.** - No person shall be prosecuted under section 59, in respect of an instrument which was produced in Court and which was admitted after a decision by the Court that the said instrument was duly stamped or that no stamp was required.]

**60. Penalty for making false declaration on clearance list.** - Any person who in a clearance list makes a declaration which is false or which he either knows or believes to be false, shall, on conviction, be punished with [rigorous imprisonment for a term which shall not be less than one month but which may extend to six months and with fine which may extend to five thousand rupees.]

**61. Penalty for failure to cancel adhesive stamp.** - Any person required by section 12 to cancel an adhesive stamp, fails to cancel such stamp in the manner prescribed by that section he shall, on conviction be punished with fine which may extend to one hundred rupees.

**62. Penalty for omission to comply with provisions of section 28.** - Any person who, with intent to defraud the Government,-

(a) executes any instrument in which all the facts and circumstances required by section 28 to be set forth in such instrument are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or

(c) [makes, any false statement or does any other act] calculated to deprive the Government of any duty or penalty under this Act,

shall, on conviction, be punished with a fine which may extend to five thousand rupees.

**63. Penalty for breach of rule relating to sale of stamps and for unauthorised sale.** - (a) Any person appointed, to sell stamps who disobeys any rule made under section 69; and

[(b) any person not so appointed, who carries on business of dealing in stamps other than adhesive stamps of twenty paise or of lesser value.]

shall, on conviction, be punished with [rigorous imprisonment for a term which shall not be less than one month but which may extend to six months and with fine which may extend to five thousand rupees].

**[63A. Non-remittance of stamp duty within prescribed time to be offence.** - (1) Any person who, before the date of commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 1997 (hereinafter, in this section, referred to as "the said date"), has collected or any time after the said date collects, from any person, any sum purporting to be towards the payment of stamp duty, shall within 120 days from the said date or, as the case may be, within 30 days from the date of collection of such amount, remit the same in Government Treasury or General Stamp Office, Mumbai, or any other place as the State Government may, by notification in the *Official Gazette*, specify in this behalf.

(2) Whoever contravenes the provisions of sub-section (1) shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than one month but which may extend to six months and with a fine which may extend to five thousand rupees.]

**64. Institution and conduct of prosecutions.** - (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as the State Government generally, or the Collector specially, authorises in that behalf.

(2) The Chief Controlling Revenue Authority or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 46.

**65. [Jurisdiction to try offences.]** - Deleted by Maharashtra 27 of 1985, section 44, (w.e.f. 10-12-1985)

**[66. Place of trial.** - Every offence under this Act committed in respect of any instrument may be tried in any district or a Metropolitan area in which such instrument is executed, or found or where such offence is triable under the Code of Criminal Procedure, 1973.]

## Chapter VIII

### Supplemental Provisions

**67. Books etc. to be open to inspection.** - Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing [by the State Government or] by the Collector to inspect for such purpose, the register, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary without fee or charge [and, if necessary, to seize and impound them under section 33.]

**68. Collector's power to authorise officer to enter premises and inspect certain documents.** - The Collector may, where he has reason to believe that all or any of the instruments specified in [\* \* \*] Schedule-I have not been charged at all or incorrectly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them and to take such notes and extracts as such officer, deems necessary. Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall at all reasonable times permit the officer authorised by the Collector to inspect them and take the notes and extracts as he may deem necessary [and if necessary seize and impound them under section 33.]

**[69. Power to make rules.** - (1) The State Government may, by notification in the *Official Gazette*, make rules to carry out generally the purposes of this Act, and such rules may provide that a breach thereof shall, on conviction, be punished with fine not exceeding five hundred rupees.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), and in particular such rules [may regulate, or provide for all or any of the following matters, namely:-]

(a) the supply, sale and use of stamps and stamped papers;

(b) the persons by whom alone such sale is to be conducted; [\*]

(c) the duties and remuneration of such persons; [\*]

[(ca) the manner of payment of stamp duty, and refund thereof, by e-payment;]

[(d) the manner of ascertaining the true market value of immovable property;]

[(e) the procedure for *suo motu* revision proceedings; and

(f) the amount to be deducted from the allowance of stamps under section 47, 50, 51 or 52:]

Provided that such rules shall not restrict the sale of adhesive stamps of twenty paise or of lesser value.

(3) All rules made under this Act shall be made subject to the condition of previous publication in the *Official Gazette*:

[Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the condition of previous publication of any rule to be made under this section.]

(4) Every rule made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall, from the date of publication of such notification, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

**70. Rounding off of fractions in duty payable or allowances to be made.** - [(1) In determining the amount of duty payable, or of the allowance to be made, under this Act, any fraction of ten paise equal to or exceeding five paise shall be rounded off to the next ten paise, and fractions of less than five paise shall be disregarded.

(2) In determining the amount of duty payable, or of the allowances to be made, under this Act, in case of instrument in respect of which duty payable is more than one hundred rupees, any fraction of one hundred rupees equal to or exceeding fifty rupees shall be rounded off to the next one hundred rupees, and fractions of less than fifty rupees shall be disregarded.] ]

**71. [Publication of rules.]** - Deleted by Maharashtra 27 of 1985, section 48, (w.e.f. 10-12-1985).

**72. Delegation of certain powers.** - The State Government may by notification in the *Official Gazette*, delegate-

(a) all or any of the powers conferred on it by sections 2(f), 33 (3) (b), [64 and 69] to the Chief Controlling Revenue Authority; and

(b) all or any of the powers conferred on the Chief Controlling Revenue Authority by sections 44, 53(1) and 64(2) to such Subordinate Revenue Authority as may be specified in the notification.

**73. Saving as court-fees.** - Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

**73A. [Use of former State Stamps permissible for certain period to be notified.]** - Deleted by Maharashtra 27 of 1985, section 49, (w.e.f. 10-12-1985).

**73B. [Use of Bombay Government Stamps by Maharashtra for certain period.]** - Deleted by Maharashtra 27 of 1985, section 49, (w.e.f. 10-12-1985).

**74. Act not applicable to rates of stamp duty on bills of exchange etc.** - For the avoidance of doubt, it is hereby declared that nothing in this Act shall apply to rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts.

**75. Act to be translated and sold cheaply.** - The State Government shall make provision for the sale of translation of this Act in [Marathi and Hindi] at a price [as may be fixed from time to time] per copy.

**76. Repeal of enactments.** - (1) The enactments specified in column 3 of Schedule H hereto annexed shall be repealed in the manner and to the extent specified in column 4 thereof:

Provided that, the repeal hereby made shall not affect-

(i) any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered.

(ii) any legal proceeding or remedy in respect of any such right, title, obligation or liability;

under the provisions of the enactments hereby repealed and any such proceeding may, be instituted, continued and disposed of and any such remedy may be enforced as if this Act had not been passed.

(2) Any appointment, notification, notice, order, rule or form made or issued under any of the enactments hereby repealed shall be deemed to have been, made or issued under the provisions of this Act, in so far as such appointments, notification, notice, order, rule or form is not inconsistent with the provisions of this Act and shall continue in force, unless and until is superseded by an appointment, notification, notice, order, rule or form made or issued under this Act.

(3) All stamps in denominations of annas four or multiples thereof shall be deemed to be stamps of the value of twenty-five naya paise or, as the case may be multiples thereof and valid accordingly.

[Schedule-I]

#### **Stamp Duty on Instruments**

(See section 3)

<i>Description of Instrument</i>	<i>Paper Stamp Duty</i>
1	2

**1. ACKNOWLEDGEMENT of**

[(1)] a debt written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession, and the amount or value of such debt-

(a) [\*\*\*]

(b) [\*\*\*]

(c) exceeds rupees 5,000 but does not exceed rupees 10,000; and, One rupee.

(d) for every rupees 10,000 or part thereof in excess of rupees 10,000. One rupee subject to a maximum of [One hundred rupees]

[(2)] a letter, article, document, parcel, package or consignment of any nature or description whatsoever or by whatever name called, given by a person, courier company, firm or body of persons whether incorporated or unincorporated to the sender of such letter, article, document, parcel, package or consignment. One rupee for every rupees one hundred or part thereof of the amount charged therefor]

**STAMPS TO BE USED – Adhesive Under Section 11**

**2. ADMINISTRATION BOND**, including a bond given under section 6 of the Government Savings Banks Act, 1873 (V of 1873) or the Indian Succession Act, 1925, (XXXIX of 1925)–

(a) where the amount does not exceed rupees 2,500; The same duty as Bond (Article 13) for such amount.

(b) in any other case. [One hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

**3. ADOPTION DEED**, that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt. [Two hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

**4. AFFIDAVIT**, that is to say, a statement in writing purporting to be a statement of facts, signed by the person making it and confirmed by him on oath or; in the case of persons by law allowed to affirm or declare instead of swearing, by affirmation. [One hundred rupees.]

*Exemptions*

Affidavit or declaration in writing when made–

(a) as a condition of enrolment under the Air Force Act, 1950, (XLV of 1950) the Army Act, 1950 (XLVI of 1950) or the Navy Act, 1957 (LXII of 1957);

(b) for the immediate purposes of being filed or used in any Court or before the officer of any Court; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**



5. AGREEMENT OR ITS RECORDS OR MEMORANDUM OF AN AGREEMENT –

(a) if relating to the sale of a bill of exchange;	[0.005 per cent of the amount of a bill of exchange].
(b) if relating to the purchase or sale of a Government security;	[ [0.005 per cent] of the value of security at the time of its purchase or sale, as the case may be.]
(c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate-	
(i) when such agreement or memorandum of an agreement is with or through a member or between members of Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (XLII of 1956);	[0.005 per cent] of the value of the security at the time of its purchase or sale, as the case may be.
(ii) in any other case;	[0.005 per cent] of the value of the security at the time of its purchase or sale, as the case may be.
(d) if relating to the purchase or sale of cotton;	[ [0.005 per cent] of the value of cotton.]
(e) if relating to the purchase or sale of bullion or species;	[ [0.005 per cent] of the value of silver or gold or sovereigns, as the case may be.]
(f) if relating to purchase or sale of oil seeds;	[ [0.005 per cent] of the value of oil seeds.]
(g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind;	[ [0.005 per cent] of the value of yarn of any kind, non-mineral oil or spices of any kind, as the case may be.]
[(g-a) [(i)] if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property.]	[The same duty as is leviable on a conveyance under clauses (b) [or (c)], as the case may be, of Article 25, on the market value of the property:]
	Provided that, the provisions of section 32A shall, <i>mutatis mutandis</i> , apply to such agreement, records thereof or memorandum, as they apply to an instrument under that section:
	Provided further that, if the proper stamp duty is paid under clause (g) of article 48 on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this article shall be one hundred rupees.
[(ii) if relating to the purchase of one or more units in any scheme or project by a person from a developer:	Same duty as is leviable on conveyance under

clause (a), (b) [or (c)], as the case may be, of article 25 on the market value of the unit,];

Provided that, on conveyance of property by the person, under an agreement under this sub-clause to the subsequent purchaser, the duty chargeable for each unit under this sub-clause shall be adjusted against the duty chargeable under Article 25 (conveyance) after keeping the balance of one hundred rupees, if such transfer or assignment is made [Within a period of one year] from the date of the agreement. If on adjustment, no duty is required to be paid, then the minimum duty for the conveyance shall be rupees one hundred.

*Explanation.*— For the purposes of this sub-clause, the unit shall include a flat, apartment, tenement, block or any other unit by whatever name called, as approved by the Competent Authority in the building plan.

[(g-b) \*\* \*]

[(g-c) \*\* \*]

[(g-d) if relating to transfer of tenancy of immovable property, for every square metre of the area of the tenanted property the right of tenancy in which is the subject matter of transfer and situated within the limits of-]

(i) the Municipal Corporation of Greater Bombay—

(A) for the purpose of non-residential use of any nature whatsoever; [The same duty as is payable under Article 60].

[(B) for the purpose of residential use;

(1) having area upto 27.88 square metres (300 square feet); Two hundred rupees.

(2) having area more than 27.88 square metres (300 square feet); The same duty as is payable under Article 60].

(ii) the Municipal Corporations of the Cities of Thane, Pune, Nagpur and Navi Mumbai –

(A) for the purpose of non-residential use of any nature whatsoever [The same duty as is payable under Article 60].

[(B) for the purpose of residential use;

(1) having area upto 27.88 square metres (300 square feet); One hundred rupees

(2) having area more than 27.88 square metres (300 square feet); The same duty as is payable under Article 60].

[(iii) any Municipal Corporations other than those Municipal Corporations mentioned in columns (i) and (ii)–

(A) for the purpose of non-residential use of any nature whatsoever; [The same duty as is payable under Article 60].

[(B) for the purpose of residential use;

(1) having area upto 27.88 square metres (300 square feet); Fifty rupees.

(2) having area more than 27.88 square metres (300 square feet); The same duty as is payable under Article 60.]

[(g-e) if relating to hire-purchase Same duty as is payable under Article 36.]

*Explanation I.* – [ \* \* \* ]

*Explanation II.* – [ \* \* \* ]

[(h) (A) If relating to, –

(i) any advertisement on mass media, made for promotion of any product; or programme or event with an intention to make profits or business out it,–

(a) if the amount agreed does not exceed rupees ten lakhs; Two rupees and fifty paise for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(ii) conferring exclusive rights of telecasting, broadcasting or exhibition of an event or a film, –

(a) if the amount agreed does not exceed rupees ten lakhs; Two rupees and fifty paise for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(iii) specific performance by any person or a group of persons where the value of contract exceed rupees 1,00,000,–

(a) if the amount agreed does not exceed rupees ten lakhs; Two rupees and fifty paise for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(iv) creation of any obligation, right or interest and having monetary value, but not covered under any other article,–

(a) if the amount agreed does not exceed rupees ten lakhs; One rupee for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Two rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(v) assignment of copyright under the Copyright Act, 1957,–

(a) if the amount agreed does not exceed rupees ten lakhs; Two rupees and fifty paise for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every

rupees 1,000 or part thereof on the amount agreed in the contract.

(vi) Project under Built, Operate and Transfer (BOT) system, whether with or without toll or free collection rights,-

- |   |  |
|---|--|
| (a) if the amount agreed does not exceed rupees five lakhs; | One rupees for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100. |
| (b) in any other case                                       | Two rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.]                                 |

(B) if not otherwise provided for,

*Explanation.* – No duty shall be chargeable on agreements or its record covered under sub-clauses (b) and (c) of this article, if proper duty is paid under article 51A.] One hundred rupees.

#### *Exemptions*

Agreement or its records or Memorandum of Agreement–

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this Article or a note or memorandum chargeable under Article 43;

(b) [ \* \* \* ]

(c) [ \* \* \* ]

AGREEMENT TO LEASE : See Lease (Article 36).

***STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.***

***for Article 5 (g-a) & (g-d)***

***for Article 5 (a) to (g) adhesive under section 11***

***for Article 5 (h) impressed stamp under Rule 6***

**6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE, OR HYPOTHECATION, that is to say, any instrument evidencing an agreement relating to–**

[(1) The deposit of title deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt;

- |   |  |
|---|--|
| (a) if the amount secured by such deed does not exceed rupees five lakhs; | One rupee for every one thousand or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees. |
| (b) in any other case   | Two rupees for every rupees 1,000 or part thereof for the amount secured by such dee.  |

(2) The pawn, pledge, or hypothecation of movable property,

where such pawn, pledge or hypothecation has been made by way of security for their repayment of money advanced or to be advanced by way of loan or an existing or future debt,

(a) if the amount secured by such deed does not exceed rupees Five lakhs;

One rupee for every one thousand or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees.

(b) in any other case

Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed.]

[*Explanation I.*] – For the purposes of clause (1) of this Article, notwithstanding anything contained in any judgement, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected, and whether it is in respect of the security for the first loan or any additional loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.

[*Explanation II.* – \* \* \*]

*Exemption*

(1) [\* \* \*]

(2) Letter of hypothecation accompanying a bill of exchange.

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

7. APPOINTMENT IN EXECUTION OF A POWER; where made by any writing not being a will–

(a) of trustees,

[One hundred rupees.]

(b) of property movable or immovable.

[Two hundred and fifty rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the court in the course of a suit.

Same duty as per Bond (Article 13) subject to maximum of [One hundred rupees.]

*Exemption*

(a) Appraisement on valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

**Stamps to be Used – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice clerk or servant, placed with any master to learn any profession, trade or employment, not being of articles of clerkship (Article 11).

[One hundred rupees]

*Exemption*

Instrument of apprenticeship executed under the Apprentices Act, 1961, or by which a person is apprenticed by or at the charge of any public charity.

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

**10. ARTICLES OF ASSOCIATION OF A COMPANY–**

[Where the Company has no share capital] or nominal share capital or increased share capital. One thousand rupees for every rupees, 5,00,000 or part thereof, [subject to a maximum of Rs. 50,00,000].

*Exemption*

Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956 [See also Memorandum of Association of a Company (Article 39)].

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

No. Mundrak. 1094/2229/CR-450-MI, dated 2nd August, 1994 – In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest, hereby reduces, with effect from the 1st August, 1994, the maximum duty chargeable on Articles of Association of a Company under Article 10 of Schedule I of the said Act, to Rs. Twenty-five lakhs.

**11. ARTICLES OF CLERKSHIP** or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court. [Seven hundred and fifty rupees.]

ASSIGNMENT, [See development agreement (Article 5(g-a) Conveyance] (Article 25), Transfer (Article 59) and Transfer of lease (Article 60), as the case may be.

ATTORNEY, See entry as an Attorney (Articles 31) and Power of Attorney (Article 48).

AUTHORITY TO ADOPT, See Adoption Deed (Article 3).

**STAMPS TO BE USED – Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

**12. AWARD**, that is to say, any decision in writing by an arbitrator or umpire, on a reference made otherwise than by an order of the Court in the course of a suit, being an award made as a result of a written agreement to submit, present or future differences to Arbitration but not being an award directing a partition–

(a) on the amount of value of the property to which the award relates as set forth in the award. The same duty as Bond (Article 13), subject to a minimum of [One hundred rupees.]

(b) in any other case. [One hundred rupees.]

*Exemption*

Award under section 18 of the Bombay Hereditary Offices Act, 1874 (Bombay III of 1874) or section 330 of the Maharashtra Municipalities Act, 1965 (Maharashtra XL of 1965).

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6**



**or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

13. BOND not being a debenture and not being otherwise provided for by any provisions of this Act (whether or not such provisions relate to any particular types of Bonds), or by the Bombay Court-fees Act, 1959 (Bombay XXXVI of 1959) for every rupees five hundred or part thereof. [Five rupees subject to a minimum of rupees one hundred]

*Exemption*

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions or a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

**STAMPS TO BE USED – Non judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

14. BOTTOMRY BOND, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage. The same duty as a Bond (Article 13) for the same amount.

**STAMPS TO BE USED – Non judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

15. CANCELLATION – Instrument of, if attested and not otherwise provided for. [One hundred rupees.]

*Exemption*

Instrument revoking a Will.

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

16. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or any other officer empowered by law to sell property by public auction. The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)] as the case may be, of Article 25 on the market value of the property.

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

[17. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person either to any shares, scrip or stock in or of, any incorporated company or other body corporate, or to become proprietor of share, scrip or stock in or of, any such company or body. One rupee for every one thousand rupees or a part thereof, of the value of the shares, scrip or stock.]

[See also Letter of Allotment of Shares (Article 37)];

*Explanation.* – For the purposes of this Article, the value of shares, scrip or stock includes the amount of premium, if any.

**STAMPS TO BE USED – Adhesive Stamp (Section 11). In Case Duty Exceeding Re. 1 by Impressed Stamp Fixed by Proper Officer**

18. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer; whether it includes a penalty clause or not. [One hundred rupees]

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

19. (1) CLEARANCE LIST relating to the transactions for the The sum of duties payable

purchase or sale of Government securities submitted to the clearing house of a stock exchange.

under Article 5(b) or 43(g), as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.

(2) CLEARANCE LIST, relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or other body corporate, submitted to the clearing house of a stock exchange recognised under the Securities Contracts (Regulation) Act, 1956, (XLIII of 1956).

The sum of duties payable under Article 5(c) (i) or 43(f) as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.

(3) CLEARANCE LIST, relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or body corporate, submitted to the clearing house of a stock exchange, not recognised under the Securities Contract (Regulation) Act, 1956, (XLIII of 1956).

The sum of duties payable under Article 5(c)(ii) or 43(f), as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price, as the case may be.

***STAMPS TO BE USED – Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19.***

20. CLEARANCE LIST, relating to the transactions for the purchase or sale of cotton submitted to the clearing house of a Cotton Association.

The sum of duties payable under Article 5(d) or 43(a), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof.

***Stamps to be Used – Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19.***

21. CLEARANCE LIST, relating to the transactions for the purchase or sale of bullion or species submitted to the clearing house of a Bullion Association.

The sum of duties payable under Article 5(e) or 43(b), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof.

***STAMPS TO BE USED – Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19.***

22. CLEARANCE LIST, relating to the transaction for the purchase or sale of oil seeds submitted to the clearing house of an Oil seed Association.

The sum of duties payable under Article 5(f) or 43(c), as the case may be, in respect of the entries in such list on the units of transactions or part thereof.

***STAMPS TO BE USED – Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19.***

23. CLEARANCE LIST, relating to the transactions for the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind.

The sum of duties payable under Article 5(g) or 43(d), as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.

***STAMPS TO BE USED – Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19.***

24. COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence for the benefit of his creditors. [Two hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

[25. Conveyance (not being a transfer charged or exempted under Article 59)–]

On the [true market value] of the property which is the subject matter of the Conveyance,–

(a) if relating to movable property, for every rupees 500 or part thereof; Fifteen rupees.

[(b) if relating to immovable property situated,–

(i) within the limits of any Municipal Corporation or any Cantonment area annexed to it or any urban area not mentioned in sub-clause (ii). 5 per cent. of the market value of the property.

(ii) within the limits of any Municipal Council or Nagar Panchayat or Cantonment area annexed to it, or any rural area within the limits of the Mumbai Metropolitan Region Development Authority, or the Influence Areas as per the annual statement of rates published under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995. [5 Per cent.] of the market value of the property.

(iii) within the limits of any Gram panchayat area or any such area not mentioned in sub-clause (ii). [4 Per cent.] of the market value of the property.

(c) if relating to both movable and immovable property. The same duty as is payable under clauses (a) and (b).

[(d) \* \* \*

[(da) if relating to the order of the High Court under section 394 of the Companies Act, 1956 or the order of the National Company Law Tribunal under sections 230 to 234 of the Companies Act, 2013 or confirmation issued by the Central Government under sub-section (3) of section 233 of the Companies Act, 2013 in respect of the amalgamation, merger, demerger, arrangement or reconstruction of companies (including subsidiaries of parent company) or order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 in respect of amalgamation or reconstruction of Banking Companies.] 10 per cent. of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid for such amalgamation.

Provided that, the amount of duty, chargeable under this clause shall not exceed, –

(i) an amount equal to [5 per cent.] of the true market value of the immovable property located within the State of Maharashtra of the transfer or company; or

(ii) an amount equal to 0.7 per cent, of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of

consideration paid, for such amalgamation, whichever is higher :

Provided further that, in case of reconstruction or demerger the duty chargeable shall not exceed,—

(i) an amount equal to [5 per cent.] of the true market value of the immovable property located within the State of Maharashtra transferred by the Demerging Company to the Resulting Company; or

(ii) an amount equal to 0.7 per cent, of the aggregate of the market value of the shares issued or allotted to the Resulting Company and the amount of consideration paid for such demerger, whichever is higher.]

(e) [ \* \* \* ]

#### *Exemption*

Assignment of copyright under the Copyright Act, 1957 (XIV of 1957).

[ *Explanation I.* – For the purposes of this article, where in the case of agreement to sell an immovable property, the possession of any immovable property is transferred [or agreed to be transferred] to the purchaser before the execution, or at the time of execution, or after the execution of, such agreement [ \* \* \* ] then such agreement to sell shall be deemed to be a conveyance and stamp duty thereon shall be leviable accordingly :

Provided that, the provisions of section 32A shall apply mutatis mutandis to such agreement which is deemed to be a conveyance as aforesaid, as they apply to a conveyance under that section:

Provided further that, where subsequently a conveyance is executed in pursuance of such agreement of sale, the stamp duty, if any, already paid and recovered on the agreement of sale which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance.]

[Provided also that where proper stamp duty is paid on a registered agreement to sell an immovable property, treating it as a deemed conveyance and subsequently a conveyance deed is executed without any modification then such a conveyance shall be treated as other instrument under section 4 and the duty of one hundred rupees shall be charged.]

[*Explanation II* \* \* \* ]

[*Explanation III.* – [(i)] For the purposes of clause (da) the market value of shares,—

(a) in relation to the transferee company, whose shares are listed and quoted for trading on a stock exchange, means the market value of shares as on the appointed day mentioned in the Scheme of Amalgamation or when appointed day is not so fixed, the date of order of the High Court; and

(b) in relation to the transferee company, whose shares are not listed/or listed but not quoted for trading on a stock

exchange, means the market value of the shares issued or allotted with reference to the market value of the shares of the transferor company or as determined by the Collector after giving the transferee company an opportunity of being heard.]

[(ii) For the purposes of clause (da), the number of shares issued or allotted in exchange or otherwise shall mean, the number of shares of the transferor company accounted as per exchange ratio as on appointed date.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11.**

26. COPY OR EXTRACT, certified to be a true copy or extract by or order of any public officer under section 76 of the Indian Evidence Act, 1872, (1 of 1872) and not chargeable under the law for the time being in force relating to court-fees. [Ten rupees.]

*Exemption*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for a public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

(c) Copy of any instrument the original of which is not chargeable to duty.

**STAMPS TO BE USED – Adhesive Stamp Paper as per Rule 13.**

27. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid. The same duty as is payable on the original, subject to a maximum of [rupees one hundred.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/ Special Adhesive Stamp Paper under Rule 11.**

28. CUSTOMS BOND OR EXCISE BOND, that is to say, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Custom or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto-

(a) where the amount does not exceed rupees 2,500. The same duty as a Bond (Article 13) for such amount, subject to a maximum of rupees [one hundred.]

(b) in any other case ... .. [One hundred rupees.]

**DECLARATION OF ANY TRUST, See Trust (Article 61).**

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11.**

29. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited, on rent or hire, or upon any wharf, [\* \* \*] when such goods exceed in [value hundred rupees for every rupees 10,000 or part thereof]. [Ten rupees.]

DEPOSIT OF TITLE-DEEDS, See Agreement relating to Deposit of Title Deeds, Pawn, Pledge or Hypothecation (Article 6).

DISSOLUTION OF PARTNERSHIP, See Partnership (Article 47).

[Explanation. – For the purposes of this article, the words "dock or port" shall include "airport" and "Cargo Hub."]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11.**

30. DIVORCE – Instrument of, that is to say, any instrument by which any person effects the dissolution. [One hundred rupees.]

DOWER – Instrument of, See Settlement (Article 55).

DUPLICATE, See Counterpart (Article 27).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11.**

31. ENTRY OF MEMORANDUM OF MARRIAGE in the register under the [Maharashtra Regulations of Marriage Bureau and Registration of Marriages Act, 1998]. [One hundred rupees.]

**STAMPS TO BE USED – Court Fees Stamp Rule 19H and Notification dated 30-4-1974.**

32. EXCHANGE OF PROPERTY – instrument of – The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, on the market value of the property of the greatest value.

EXCISE BOND, See Customs Bond or Excise Bond (Article 28).

[Explanation. – For the purposes of this Article, notwithstanding anything contained hereinabove, the highest duty on either of the property exchanged shall be chargeable.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 11.**

33. FURTHER CHARGE – Instrument of, that is to say, any instrument imposing a further charge on mortgaged property –

(a) when the original mortgage is one of the description referred to in clause (a) of Article 40 (that is, with possession). The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, for the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to clause (b) of Article 40 (that is, without possession).

(i) if at the time of execution of the instrument of further charge possession of the property is given under such instrument. The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, for the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given. [Five rupees for every [one thousand] or part thereof for the amount of further charge secured by such instrument subject to minimum of the one hundred rupees and the maximum of [ten lakh rupees.]



**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 11.**

34. GIFT, Instrument of – not being a Settlement (Article 55) or Will or Transfer (Article 59).

The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, on the market value of the property which is the subject matter of the gift.

[Provided that, if the property is gifted to a family member being the husband, wife, brother or sister of the donor or any lineal ascendant or descendant of the donor, then the amount of duty chargeable shall be [at the rate of 3 per cent. on the market value] of the property which is the subject matter of the gift, [\*\*\*]]

HIRING AGREEMENT or agreement for service, see Agreement (Article 5).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 11.**

35. INDEMNITY BOND

[Two hundred rupees.]

INSPECTOR SHIP DEED, see Composition Deed (Article 24).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 11.**

[36 . Lease, including under lease or sub-lease and any agreement to let or sub-let or any renewal of lease,–

Where such lease purports to be –

(i) for a period not exceeding five years.

The same duty as is leviable on a conveyance under clause (a), (b) [or (c)], as the case may be, of article 25, on 10 per centum of the market value of the property.

(ii) for a period exceeding five years but not exceeding ten years, with a renewal clause contingent or otherwise.

The same duty as is leviable on a conveyance under clause (a), (b) [or (c)], as the case may be, of article 25, on 25 per centum of the market value of the property.

(iii) for a period exceeding ten years but not exceeding twenty-nine years, with a renewal clause contingent or otherwise.

The same duty as is leviable on the conveyance under clause (a), (b) [or (c)], as the case may be of article 25, on 50 per centum of the market value of the property.

(iv) for a period exceeding twenty-nine years or in perpetuity, or does not purport for any definite period, or for lease for period exceeding twenty-nine years, with a renewal clause contingent or otherwise.

The same duty as is leviable on a conveyance under clause (a), (b) [or (c)], as the case may be, or article 25, on 90 per

centum of the market value  
of the property.];

*Explanation I.* – Any consideration in the form of premium or money advanced or to be advanced or security deposit by whatever name called shall, for the purpose of market value be treated as consideration passed on.

*Explanation II.* – The renewal period, if specifically mentioned, shall be treated as part of the present lease.

*Explanation III.* – For the purpose of this article, the market value, for the instruments falling under section 2(n)(iii) (Toll Agreements) and article 5(g-e) (Hire Purchase agreement), shall be the total contract value and they shall be chargeable to duty same as under clause (a) of article 25.

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 10(11).**

**[36A. Leave and Licence Agreement –]**

- |   |   |
|---|---|
| [(a) Where the leave and licence agreement purports to be for a term not exceeding sixty months with or without renewal clause. | 0.25 per cent. of the total sum of,—  |
|   | (i) the licence fees or rent payable under the agreement; plus  |
|   | (ii) the amount of non-refundable deposit or money advanced or to be advanced or premium, by whatever name called; plus   |
|   | (iii) the interest calculated at the rate of 10 per cent. per annum on the refundable security deposit or money advanced or to be advanced, by whatever name called.] |
| [(b) where such leave and licence agreement purports to be for a period exceeding sixty months with or without renewal clause;  | Same duty as is leviable on lease, under clause (ii), (iii) or (iv), as the case may be, of Article 36.]  |

**37. LETTER OF ALLOTMENT OF SHARES** in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. One rupee.

See also Certificate or other Document (Article 17).

LETTER OF GUARANTEE, See Agreement (Article 5).

**STAMPS TO BE USED – Adhesive Stamp Paper Rule 11**

**38. LETTER OF LICENCE**, that is to say, any agreement between a debtor and his creditor, that the latter shall, for a specified time, suspend his claims and allow the debtor to carry on business at his own discretion. [One hundred rupees]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii).**

**39. MEMORANDUM OF ASSOCIATION OF A COMPANY-**

(a) if accompanied by articles of association under section 26 of the Companies Act, 1956, (1 of 1956). [Two hundred rupees.]

(b) if not so accompanied. ... The same duty as is leviable on Articles of Association under Article

10 according to the share capital of the company.

*Exemption*

Memorandum of any association nor formed for profit and registered under section 25 of the Companies Act, 1956, (1 of 1956).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii).**

40. MORTGAGE DEED, not being an agreement relating to [Deposit of Title Deeds, Pawn or Pledge or Hypothecation (Article 6)], Bottomry Bond (Article 14), Mortgage of a Crop (Article 41), Respondentia Bond (Article 53), or Security Bond or Mortgage Deed (Article 54)–

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; The same duty as is leviable on a conveyance under clauses (a), (b) [or (c)], as the case may be, of Article 25, for the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid. [Five rupees] for every [one thousand] or part thereof for the amount secured by such deed, subject to the minimum of one hundred rupees and the maximum of [ten lakh rupees];

[*Explanation I*]. – A mortgagor who gives to the mortgagee a power of attorney to collect rents, or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

[*Explanation II* – Where in the case of an agreement to mortgage the amount or part thereof sought to be secured by such an agreement is advanced or disbursed to the mortgagor or without execution of a mortgage deed, then such an agreement to mortgage shall, notwithstanding anything contained in clause (d) of section 2, become chargeable under this Article as mortgage-deed on the date of making of such advance or disbursement either in part or in whole].

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped. The same duty as a Bond (Article 13) for the amount secured, subject to a maximum [rupees two hundred].

*Exemptions*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), or by their sureties as security for the repayments of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

[*Explanation*. – For the purpose of this clause, 'the principal or primary security' shall mean, the security created under clause (a) or (b) above.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii).**

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop whether the crop is or is not in existence at the time of mortgage, for every rupees 200 or part thereof. One rupee.

**STAMPS TO BE USED – Adhesive Stamp Paper under Section 11 read with Rule 6.**

42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (Article 49) executed by a Notary Public in the performance of the duties of his office, or by any other person lawfully acting as a Notary Public. [Twenty-five rupees.]

**STAMPS TO BE USED – Special Adhesive Stamp with word Notarial (Section 11) Rule 19(d). (See note for notification under Rule 14 Bombay Stamp Rules)**

43. NOTE OR MEMORANDUM sent by a broker or agent to his principal intimating the purchase or sale on account of such principal–

(a) of cotton . . . . .	[0.005 per cent] on the value of cotton.
(b) of bullion of specie. . .	[0.005 per cent] on the value of silver or gold on sovereigns, as the case may be.
(c) of oil seeds . . . . .	[0.005 per cent] on the value of oil seeds.
(d) of yarn of any kind, non-mineral oils or spices of any kind.	[0.005 per cent] of the value of [yarn of any kind, non-mineral oils or spices of any kind, as the case may be]
(e) of any other goods exceeding in value twenty rupees.	[0.005 per cent] on the value of goods.
(f) of any share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.	[0.005 per cent] of the value of the security, at the time of its purchase or sale, as the case may be.
(g) of a Government security.	[0.005 per cent] on the value of security.

[Explanation. – No duty shall be chargeable on note or Memorandum sent by broker or agent to his principal intimating the purchase or sale on account of such principal of a security or a forward contract on which proper duty is paid under article 51A.]

**Exemptions**

(1) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal or a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of like nature in or of an incorporated company or other body corporate, an entry relating to which is required to be made in clearance lists described in clauses (1), (2) and (3) of Article 19.

(2) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of cotton on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 20.

(3) Note of Memorandum sent by a broker or agent to his principal intimating the purchase or sale of bullion or species on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 21.

(4) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of oil seeds on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 22.

(5) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 23.

(6) Note or Memorandum sent by a broker or agent to his principal in any of the above cases, when the amount stated in the instrument is less than rupees one hundred.

**STAMPS TO BE USED – Adhesive Stamp [Section 11 & Rule 19(f)]**

44. NOTE OF PROTEST BY THE MASTER OF A SHIP. [One hundred rupees.]

See also Protest by the Master of Ship (Article 50).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp [Rule 10(ii)]**

45. ORDER FOR THE PAYMENT OF MONEY, not being a Bill of Exchange within the meaning of the Indian Stamp Act, 1899, (II of 1899)–

(a) where payable otherwise than on demand but not more than one year after date or sight – for every Rs. 1,000 or part thereof. [Ten rupees.]

(b) where payable at more than one year after date or sight, if the amount,—

(i) does not exceed rupees [Ten rupees.]

(ii) exceeds rupees 500 but does not exceed rupees 1,000 [Twenty rupees.]

(iii) exceeds rupees 1,000 for every additional rupees 1,000 or part thereof. [Twenty rupees.]

**STAMPS TO BE USED – Hundi Stamp Paper Rule 5.**

46. PARTITION – Instrument of. [Rupees Ten for every rupees five hundred or part thereof of the], amount or the market value of the separated share or shares of the property.

*Note.* – The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.

Provided always that,—

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first

instrument, but shall not be less than five rupees;

[(b) where the instrument relates to the partition of agricultural land, the rate of duty applicable [shall be one hundred rupees].]

(c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ten rupees.

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper Rule 10(ii).**

**47. PARTNERSHIP–**

[(1) Instrument of partnership–

Five hundred rupees.

(a) where there is no share of contribution in partnership, or where such share contribution [brought in by way of cash] does not exceed rupees 50,000;

(b) where such share contribution [brought in by way of cash] is in excess of rupees, 50,000, for every rupees 50,000 or part thereof.

Five hundred rupees, subject to maximum duty of rupees five thousand];

[(c) where such share contribution is brought in by way of property, excluding cash.

The same duty as is leviable on Conveyance under clause (a), (b) [or (c)] as the case may be, of article 25, on the market value of such property].

[(2)] [Dissolution of partnership or retirement of partner–

(1) where on a dissolution of the partnership or on retirement of a partner any property] is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership.

The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, on the market value of such property, subject to a minimum of rupees one hundred.

(2) in any other case.

[Two hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper Rule 10(ii).**

**48. POWER OF ATTORNEY not being a Proxy:-**

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;

[One hundred rupees.]

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882, (XV of 1882)

[One hundred rupees.]

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);

[One hundred rupees.]

(d) when authorising one person to act in more than one transaction or generally;	[One hundred rupees.]
(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally;	[One hundred rupees]
(f) [(i) when given for consideration and authorising to sell an immovable property;]	The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, on the market value of the property.
[(ii) when authorising to sell or transfer immovable property without consideration or without showing any consideration, as the case may be,-	
(a) if given to the father, mother, brother, sister, wife, husband, daughter, grandson, granddaughter or such other close relative, and	Rupees five hundred
(b) in any other case ...	The same duty as is leviable on a Conveyance under clauses (b) [or (c)], as the case may be, of Article 25, on the market value of the property.]
[(g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property.	[The same duty as is leviable on a Conveyance under clauses (b), (c) or (d), as the case may be, of Article 25, on the market value of the property:]
	Provided that, the provisions of section 32A shall, <i>mutatis mutandis</i> , apply to such an instrument of power of attorney as they apply to a conveyance under that section:
	Provided further that, when proper stamp duty is paid under clause (g-a) of article 5 on an agreement, or records thereof or memorandum of an agreement executed between the same parties and in respect of the same property, the duty chargeable under this clause shall be rupees one hundred.
(h) in any other case	[One hundred rupees for each person authorised]]

*Explanation I.* – For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.

*Explanation II* – The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (XVI of 1908).

*Explanation III.* – Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is

executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney.

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper Rule 10(ii).**

49. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note. [One hundred rupees.]

**STAMPS TO BE USED – Adhesive Foreign Bill Stamp bearing 'Notarial' [See Rule 19(d)]**

50. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. [One hundred rupees.]

See also Note of Protest by the Master of a Ship (Article 44).

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp, Rule 10(ii).**

51. RE-CONVEYANCE OF MORTGAGED PROPERTY-

(a) if the consideration for which the property was mortgaged does not exceed rupees, 2,500. The same duty as a Bond (Article 13) for such consideration.

(b) in any other case . . . . [Two hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp paper Rule 6 or Special Adhesive Stamp, Rule 10(ii).**

[51A. RECORD OF TRANSACTION (Electronics or otherwise) effected by a trading member through a stock exchange or the association referred to in Section 10B-]

(a) if relating to sale and purchase of Government securities. [0.005 per cent] of the value of the securities

(b) if relating to purchase or sale of securities, other than those falling under item (a) above, -

(i) in case of delivery [0.005 per cent of the value of security].

(ii) in case of non-delivery. [0.005 per cent of the value of the security.]

(c) if relating to futures and options trading [0.005 per cent of the value of the futures and options trading.]

(d) if relating to forward contracts of commodities traded through an association or otherwise. [0.005 per cent of the value of the forward contract.]

*Explanation I.-* For the purpose of clause (b), 'Securities' means the securities as defined in clause (h) of section 2 of the Securities Contract (Regulation) Act, 1956.

[52. Release, that is to say, any instrument (not being an instrument as is provided by section 24) whereby a person renounces a claim upon other person or against any specified property,-

(a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's parents) or son or daughter or son of predeceased son or daughter of predeceased son or father or



mother or spouse of the renouncer or the legal, heirs of the above relations.

(b) in any other case.

The same duty as is leviable on a conveyance under clause (a), (b) [or as the case may be (c)], of Article 25, on the market value of the share, interest, part or claim renounced.]

**STAMPS TO BE USED – Adhesive Stamp, Rule 13 (f) or Non-Judicial Stamp, Rule 6.**

53. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as a Bond (Article 13) for the amount of the loan secured.

REVOCAION OF ANY TRUST OF SETTLEMENT.

See Settlement (Article 55), Trust (Article 61)

**STAMPS TO BE USED – Non-Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

54. SECURITY BOND OR MORTGAGE DEED, where such security bond or mortgage deed is executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or by a surety to secure the due performance of a contract, or in pursuance of an order of the court or a public officer, not being otherwise provided for by the Bombay Court-fees Act, 1959, (Bombay LX of 1959),-

(i) where the amount secured does not exceed rupees 2,500.

The same duty as Bond (Article 13) for the amount secured.

[(ii) where the amount secured exceeds rupees 2500, for every rupees five hundred of the amount secured or part thereof.]

[The same duty as is leviable under clause (b) of Article 40:

Provided that, where on an instrument executed by a person, for whom a person stands surety and executes security bond or a mortgage deed, duty has been paid under Article [\* \*] 40, then the duty payable shall be one hundred rupees.]

*Exemptions*

Bond or other instrument, when executed,-

(a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;

(b) under the rules made by the State Government under section 114 of the Maharashtra Irrigation Act, 1976 (Maharashtra XXXVIII of 1976);

(c) by a person taking advance under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists Loans Act, 1884 (XII of 1884) or by their sureties as security for the repayment of such advances;

(d) by officers of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

**STAMPS TO BE USED – Non-Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

**55. SETTLEMENT.**

A. Instrument of-

including a deed of dower,-

(i) where the settlement is made for a religious or charitable purpose

[Ten rupees for every five hundred rupees or part thereof of] a sum equal to the amount settled or the market value of the property settled.

(ii) in any other case

The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, for a sum equal to the amount settled or the market value of the property settled:

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed ten rupees:

Provided further that, where an instrument of settlement contains any provision for the revocation of the settlement, the amount or the value of the property settled shall, for the purposes of duty, be determined, as if, no such provisions were contained in the instrument.

*Exemption*

Deed of dower executed on the occasion of or in connection with, marriage between Muhammadans, whether executed before or after the marriage.

B. Revocation of,-

(i) in respect of settlement described in sub-clause (i) of clause A.

The same duty as a Bond (Article 13) for a sum equal to the amount settled or the market value of the property concerned as set forth in the instrument of revocation, but not exceeding [two hundred rupees].

(ii) in respect of settlement described in sub-clause (ii) of clause A.

The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, for a consideration equal to the amount settled as set forth in the instrument of

revocation or the market value of the property concerned, but not exceeding [two hundred rupees.]

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp (see Rules 10 & 11.)**

56. SHARE WARRANTS to bearer issued under the Companies Act, 1956 (I of 1956), for every rupees five hundred or part thereof. Five rupees

*Exemption*

Share warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956 (I of 1956), to have effect only upon payment as composition for that duty, to the Collector-

(a) one and a half per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full subsequently issues in addition to its subscribed capital, one and a half per centum of the additional capital so issued.

Scrip, See Certificate (Article 17).

**STAMPS TO BE USED – Non-Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

57. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. One rupee.

**STAMPS TO BE USED – Non-Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

[58. SURRENDER OF LEASE including an agreement for surrender of lease-

(a) without any consideration;

Two hundred rupees

(b) with consideration.

The same duty as is leviable under clause (a), (b) [or (c)] of Article 25 on the amount of consideration.]

*Explanation.* - For the purposes of this Article, return of money paid as advance, on security deposit by lessee to the lessor shall not be treated as consideration for the surrender.

**STAMPS TO BE USED – Non-Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp (see Rules 10 & 11.)**

59. TRANSFER (whether with or without consideration).

Fifty paise for every rupees 100 or part thereof of the consideration amount of the debenture [\* \* \*]

(a) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 of the Indian Stamp Act, 1899.

*Explanation.* - For the purposes of this clause, the term 'debenture' includes debenture stock;

(b) of any interest secured by bond, mortgage deed or policy of insurance;

The same duty as a Bond (Article 13) for such amount or value of the interest as set forth in the transfer, subject to a [maximum] of [two hundred rupees].

(c) of any property under section 22 of the Administrators' General Act, 1963;

(d) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.

*Exemptions*

Transfers by endorsement,-

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery order, warrant for goods or other mercantile document or title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Central Government.

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

**60. TRANSFER OF LEASE** by way of assignment and not by way of under lease or by way of decree or final order passed by any Civil Court or any Revenue Officer. The same duty as is leviable on a Conveyance under clause (a), (b) [or (c)], as the case may be, of Article 25, on the market value of the property, which is the subject matter of transfer.

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp (see Rules 10 & 11.)**

**61. TRUST.**

A. Declaration of – of, or concerning, any property when made by any writing not being a Will,-

(a) where there is disposition of property,-

(i) where the Trust is made for a religious or charitable purpose;

[Ten rupees for every rupees five hundred or part thereof of] a sum equal to the amount settled or market value of the property settled.

(ii) in any other case

The same duty as a conveyance under clause (a), (b) [or (c)], as the case may be, Article 25, for a sum equal to the amount settled or the market value of the property settled.

(b) where there is no disposition of property,-

(i) where the trust is made for a religious or charitable purpose.

The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding [two hundred rupees].

(iii) in any other case

The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding [two hundred rupees].

B. Revocation of – of, or concerning, any property when made by any instrument other than a Will. The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding [two hundred rupees].

See also Settlement (Article 55).

VALUATION, See Appraisement (Article 8)

**STAMPS TO BE USED – Non-Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.]**

**62. WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. One rupee.

**STAMPS TO BE USED – Adhesive Stamp.**

**[63. Works Contract**, that is to say, a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract,-

(a) where the amount or value set forth in such contract does not exceed rupees ten lakh. One hundred rupees.

(b) where it exceeds rupees ten lakh. One hundred rupees plus one hundred rupees for every rupees 1,00,000 or part thereof, above rupees ten lakh, subject to the maximum of rupees five lakh.]

OLD LAW ▼

OLD LAW ▼

Schedule-II

**Enactments Repealed**

(See section 76)

<b>Year</b>	<b>No.</b>	<b>Enactments</b>	<b>Extent of Repeal</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1899	I	The Indian Stamp Act, 1899 in its application to the pre-Reorganisation State of Bombay excluding the transferred territories and to the Vidarbha Region and the Kutch area of the state of Bombay	The whole except in so far as it relates to documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution of India.
1899	II	The Indian Stamp Act, 1899 as applied to the Saurashtra Area of the State of Bombay.	The whole except in so far as it relates to documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution of India.
1331 Fasli	IV	The Hyderabad Stamp Act, 1333-F	The whole except in so far as it relates to documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution of India.
1932	II	The Bombay Finance Act, 1932	Parts IV and V containing sections 15, 16, 17, 18 and 19.
1943	XIV	The Bombay Insurance of Stamp Duties Act, 1943.	The whole.

#### **Notifications**

##### **Order**

##### **Revenue and Forests Department Mantralaya, Mumbai 400 032**

**No. Mudrank. 1096/4485/CR. 892/M-1, dated the 6th March, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby remits the Stamp Duty chargeable under article 6, 33 and 54 in Schedule I to the said Act on the instruments executed during the period commencing on the 1st February, 1997 and ending on the 30th September, 1998 (both days inclusive) by any person for securing repayment of money advanced by way of loan by any financial agencies specified in Schedule I appended to the Government Order, Revenue and Forests Department, No. STP. 1693/3979/CR. 834/M-1, dated the 21st May, 1996, if such loan is advanced for purchasing fixed assets, such as, land, building, plant and machinery and for construction of building for the purposes of starting any small-scale industrial unit or for extending, expanding or diversifying any existing small-scale industrial unit in the talukas specified under groups B, C, D and D + in column (3) of Schedule II appended to the said Order.

*Explanation.* - For the purpose of this notification, "Small-Scale Industrial Unit", means an industrial unit which is certified to be a small-scale industrial unit by the Director of Industries or any Officer authorised by him in this behalf.

**No. Mudrank. 1096/4485/CR-892/M-1, dated the 6th March, 1997** - In exercise of the powers conferred by clause (a) of section 9 by the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby reduces, with effect from the 1st February, 1997, the Stamp Duty chargeable on the Instruments of Hypothecation, Pawn or Pledge under sub-clause (a) of clause (2) of Article 6 in Schedule I appended to the said Act for the purposes mentioned in column (2) of the Annexure appended to this Order to the extent specified against each of them in column (3) of the said Annexure.

*Explanation.* - Where a fresh Instrument of Hypothecation, Pawn or Pledge is executed for securing repayment of money already advanced by way of loan between the same parties and for the same purpose and for the same amount and the Stamp Duty in respect of earlier instrument has already been paid, then the Stamp Duty chargeable on such fresh instrument shall be as is payable under clause (h) of Article (5) in the Schedule I to the said Act.

#### **Annexure**

<b>Sr. No.</b>	<b>Purpose</b>	<b>Reduced Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Securing repayment of money advanced or to be advanced by way of loan upto Rupees 5,00,000.	One hundred rupees for every rupees 1,00,000 or part thereof.
2.	Securing repayment of money advanced or to be advanced by way of loan of more than Rs. 5,00,000.	Rupees 500 <i>plus</i> two hundred and fifty rupees for every rupees 1,00,000 or part thereof of the amount in excess of Rs. 5,00,000.
3.	Securing repayment of money advanced or to be advanced by way of loan or an existing or future debt for export of goods to foreign countries.	One hundred rupees for every rupees 1,00,000 or part thereof.
4.	Securing repayment of money advanced or to be advanced by way of loan or an existing or future debt of an higher amount than one secured by earlier instruments of like nature.	Same duty as is payable under entry 1, 2 or 3 above less the amount of duty paid on earlier instrument of like nature.

**No. Mudrank. 1096/CR-964/M-1 Dated the 6th March, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act") the Government of Maharashtra hereby remits the Stamp Duty chargeable under articles 6, 25, 33, 36, 40 and 54 in Schedule I to the said Act on the instruments executed by any person for starting a "new industry" in the districts of Bhandara, Chandrapur, Gadchiroli, Nagpur, Vardha, Amravati, Akola, Yavatmal and Buldhana, during the period commencing on the 1st April, 1997 and ending on the 31st December, 2000 (both days inclusive).

*Explanation.* - For the purpose of this notification, "New Industry", means an industrial unit which is certified to be a "New Industry" by the Director of Industries or any officer authorised by him in this behalf.

**No. Mudrank. 1092/CR. 984-M-1, dated the 6th March, 1997** - In exercise of powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act") the Government of Maharashtra hereby reduces, with effect from the 11th February, 1994, the Stamp Duty chargeable under clause (b) of Article 25 in Schedule I to the said Act on instruments of conveyance of residential units in the area designated by Government Notification, Urban Development, Public Health and Housing Department No. RPB. 1171/18124-1-W, dated the 20th March, 1971, as the site for the new town known by the name of "New Bombay" executed by the City and Industrial Development Corporation of Maharashtra Limited to the extent of rates chargeable on instruments of conveyance under clause (d) of the Article 25 in Schedule I to the said Act from time to time.

**Order R. & F.D. No. MUDRANK 1096/4485/CR-892/M-1, dated the 6th March, 1997** - In exercise of the powers conferred by clause (a) of section 9 by the Bombay Stamp Act, 1958. Article (6) of Schedule-I appended to the Act is once again amended by the notification with retrospective effect from 1st February, 1997. This amendment has brought reduction in the Duty chargeable on the instruments covered Article (6)(2); which was considerably increased by Maharashtra Amending Act 9 of 1997.

By the notification stamping the instrument of pawn, pledge, or hypothecation of movable property, when made by way of security for their repayment of money advanced or to be advanced by way of loan or an existing or future debt for four purposes have been provided for as under:

1. Security repayment of money advance or to advanced by way of loan up to Rupees 5,00,000 the duty chargeable shall be Rs. 100 for every Rupees 1,00,000 or part thereof.
2. For securing repayment of money advanced or to be advanced by way loan of more than Rupees 5,00,000 in that case duty chargeable will be of Rupees 500 plus Rupees 250 for every Rupees 1,00,000 or part thereof on the amount in excess of Rupees 5,00,000.

<i>Amount of loan</i>	<i>Prescribed rate of duty</i>	<i>Duty payable (in rupees)</i>
6,00,000	500 + 250	= 750
7,00,000	500 + 500	= 1,000
8,00,000	500 + 750	= 1,250
9,00,000	500 + 1000	= 1,500
10,00,000	500 + 1250	= 1,750

3. Under this sub-clause a new concept is introduced as covered under the present article by which documents executed for securing repayment of money advanced or to be advanced by way of loan or an existing or future debt for export of goods to foreign country shall be chargeable at the rate Rupees 100 for every Rupees 1,00,000 or part thereof.

It may be noted that this may affect the percentage of export of goods to foreign country from State of Maharashtra. A company may secure loans from bank situate in other state where there is no provision of such nature.

The class affected and governed will be of such person who are executing instrument for securing repayment of loan taken for export of goods. Thus manufacturers exporters, and exporters could be governed by this sub-article and the instrument will be chargeable to duty at Rupees 100 for every Rupees 1,00,000 or part thereof. Documents mentioned in Article 6 relating to exports of goods thus get affected. Packing credit facilities and exports finance involving such documents when executed or brought in the state will be governed by this newly added sub-article 3. There is related slab of rates but the mechanism envisaged in sub-article 3 and article 6 may have significant impact on export of goods vis-a-vis the expression "in the course of export."

4. Under this clause same amount of duty is payable under entries 1, 2, 3 above less the amount of duty paid on earlier instrument of like nature securing repayment of money advanced or to be advanced by way of loans or an existing future debt or any higher amount than secured by earlier instrument or like nature.

E. G. Initially loan advanced is of Rupees 7,00,000 and duty paid is Rupees 1,000 under article (6)(2)(a)(2), where the same security further renewed with an enhanced variation in the amount of loan to the extent of Rupees 10,00,000 than duty payable shall be Rupees 1750 less by Rupees 1000 - 750 on the renewal of security however an explanation add to the effect that if the security renewed in respect money already advanced by way of loan between the same party for the same purpose and for the same amount and stamp duty in respect of earlier instrument having already been paid, the stamp duty chargeable on such fresh instrument as is payable under clause 4 of article 5 in Schedule I of the Act that is Rupees 20.

This explanation touches upon the incidents where the period of repayment of loans is extended when payment has not been secured by the bank.

**Notification Number 1096/4485/CR-892/M-1, dated 6-3-1997** - Article 6 of Schedule-1 of the Bombay Stamp Act imposes on instrument such as evidencing agreement relating to the deposit of title deeds or pawn or hypothecation, the proper stamp duty at graded scale from Rupees 50 on loan etc. upto Rupees 10,000 to Rupees 50,000 on the amount when exceeds Rupees 50,00,000 or on amounts as indicated. Similarly article 33 relates to instrument imposing further charge on mortgaged property as on conveyance. Similarly article 54 relates to security bond or mortgage like performance bond or bonds given under the courts order or public officers orders.

By the notification such instruments executed between 1-2-1997 to 31-9-1998 to secure loans advanced by financial agencies such as IDBI, IFCI etc. as specified in Notification STP. 1693/3979/ CR-834/M-1, dated 21-5-1996 for the purpose of purchasing of fixed assets of starting SSI units or for extending or for expanding or diversifying existing SSI units in talukas specified are to be remitted.

This is done, it appears with a view to give boost to and relief to SSI units seeking to get loan assistance from specified public financial institution against securities executed.

**Mudrank 1096/CR-964/M-1, dated 6-3-1997** - Property and land transaction through instrument of conveyances or lease or giving of security for repayment of loans chargeable under articles 25, 33, 6, 36, 40, 54 are remitted under the notification when instruments are executed between 1-4-1997 to 31-12-2000 for starting new industry in the districts specified.

The above seems to have been done by giving full remittance to land deals in areas mentioned to minimise the regional imbalances within the states and is to help industrialisation in specified districts.

**Mudrank 1092/CR 984-M-1, dated 6-3-1997** - Conveyances for residential purposes are chargeable on the basis of Rupees 500 i.e. for every Rupees 500 at Rupees 50 was chargeable as Stamp Duty thereon. The basis is now changed and reduced when instrument of conveyances are for residential purposes in New Bombay and now the proper stamp duty payable when in favour of co-operative societies under Maharashtra Co-operative Societies Act. or for ownership flat under MOFA or by society to member or member to another member are on a graded scale from 0.5% upto Rupees 1,00,000 and finally at 8% for exceeding Rupees 10,00,000. This seems to be with a view to facilitate infrastructure in terms of residential premises through co-operative or condominiums. The reduction is made effective from 11th February, 1997 and for documents executed by CIDCO.

**Mudrank 1094/3951/CR 27/M-1, dated 18-3-1997** - Various facets of amalgamation of company and orders passed under section 394 of Company Act, chargeable stamp duty came into sharp focus in 1.996-4-BOM.-C.R.-100 *Li Taka Pharmaceuticals Limited v. The State*. In the case the Division Bench held that stamp duty is chargeable on courts order under section 394 as instrument as the same is based on compromise etc. and further the stamp authority has to verify valuation on the basis of price of share allotted to the transferor company or other consideration if paid but not by separately valuing assets and liabilities.

By the notification proper duty is payable on the basis of 7% of true market value of immovable property in the state of transferor company or to 0.7% of the value of share issued or allotted in exchange or otherwise and amount of consideration paid whichever is higher.



It must also be noted that the notification is to have effect as from 15-9-1996. Incidentally it may be noted that in 1994 - 4 Co. L. J. 267 (S. C.) *Hindustan Lever Employees Union v. Hindustan Lever Ltd.* the Supreme Court has held that the Court has to satisfy in sanctioning the scheme under section 394 of the Companies Act that amalgamation was not contrary to public interest and in merger with subsidiary of foreign company. The test is not whether scheme will maximise profits of shareholder but to insure that merger shall not impede growth of economy. The basis adopted as per the notification clarifies the basis of valuation for stamp duty and content is given to the principles in *Li Taka's* case in terms of providing for 7%, 0.7% and whichever is higher. In a bid to takeover offer of higher value of share then market value of property in state attract higher stamp duty. Again in immovable property as asset or share value offered has to enter into consideration and any other amount paid as consideration has also to be taken into account for determining stamp duty.

*Notification 13 covered by the Maharashtra Tax Laws (Levy, Amendment & Validation) Act, 1997 under Schedule 1 in Article 25 clause (da).*

**Order No. Mudrank. 1094/3951/CR-27/M-1, dated the 18th March, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as 'the said Act') the Government of Maharashtra hereby reduces, with effect from 15th September, 1996, the Stamp Duty payable on instrument of conveyance relating to properties involved in amalgamation of companies, under clause (c) of Article 25 in Schedule I appended to the said Act, in respect of which Stamp Duty is not assessed and recovered to 7 per cent of the true market value of immovable property, located within the State of Maharashtra, of the transferor company or to 0.7 per cent of the value of shares issued or allotted in exchange or otherwise and the amount of consideration paid for such amalgamation, whichever is higher.

**Order No. Mudrank. 1097/CR-15/M.1, dated the 31st March, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), (hereinafter referred to as "the said Act") the Government of Maharashtra hereby remits the stamp duty chargeable under articles 6, 25, 33, 36, 40 and 54 in Schedule I to the said Act on the instruments executed by any person for starting a "new industry" in the districts of Aurangabad, Osmanabad, Latur, Jalna, Parbhani, Nanded and Beed, during the period commencing on the 1st April, 1997 and ending on the 31st March, 2000 (both days inclusive).

*Explanation.* - For the purpose of this notification "New Industry" means an industrial unit which is certified to be a "New Industry" by the Director of Industries or any officer authorised by him in this behalf.

**Order No. MUDRANK/3160/CR-561-MI IN, dated the 5th July, 1997** - Exercise of the power conferred by clause (A) of section 9 of the Bombay Stamp Act, 1958, the Government of Maharashtra hereby reduces the penalty, with which instruments mentioned in column (2) of the Schedule Appended hereto are chargeable, under clause (B) of sub-section (1) of section 39 of the said Act, to the extent specified against each of them in column (3) of the said Schedule.

Schedule

(1)	(2)	(3)
1. Instrument mentioned in clause (GA) of Article 48 in Schedule I to the Bombay Stamp Act, 1958.	(A) Rs. 250 if the payment of deficient portion of the Stamp Duty is made between 5th July, 1997 to 31st September, 1997.	(B) 0.5 per cent of the amount of deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument, if the payment of deficient portion of the Stamp Duty is made between 1st October, 1997 to 31st December, 1997.
		(C) 1 per cent of the amount of deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument if the payment of deficient portion of the Stamp Duty is made between 1st January, 1998 to 31st March, 1998.
2. Instrument impounded under section 33 or 33A of the Bombay Stamp Act, 1958.	(A) Rs. 250 if payment or deficient portion of Stamp Duty is made between 5th July, 1997 to 30th September, 1997.	(B) 0.5 per cent of the amount of deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument, if payment of deficient portion of Stamp Duty is made between 1st October, 1997 to 31st December, 1997.
		(C) 1 per cent of the amount of deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument if the payment of deficient portion of the Stamp Duty is made between 1st January, 1998 to 31st March, 1998.

**Order No. Mudrank.1096/1240/CR-246/M-1, dated the 12th August, 1997** - In pursuance of the proviso to rule 14 of the Bombay Stamp Rules, 1939, the Government of Maharashtra hereby directs that whenever the stamp duty payable under the Bombay Stamp Act, 1958 (Bombay LX of 1958), in respect of any instruments referred to in article 42 of the Schedule I to the said Act, cannot be paid exactly by reason of the fact that the necessary notarial stamps are not adequate in circulation, then in lieu of such stamps, during the period commencing on the date of publication of this notification in the *Official Gazette* and ending on the 31st December 1997, adhesive court fee stamps shall be used for the purpose.

**No. Mudrank.1097/4001/CR-682/M-1, dated 10th September, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest, hereby remits with effect from the 13th day of August, 1997 in the whole State of Maharashtra, the stamp duty chargeable under the said Act in respect of affidavits filed or to be filed by any person for making any statement in answer to any notice issued by the Commission of Inquiry of Shri Justice S.D. Gundewar, appointed by the Government of Maharashtra under Government Notification, Home Department (Special), No. FIR.1097/Ghatkopar/CR.320/SPL.2, dated the 16th July 1997.

**No. STP. 1096/4565/CR-915/M-1, dated the 19th December, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra having satisfied that it is necessary to do so in public interest, hereby reduces the stamp duty chargeable under Article 5 (g-a), 25 and 36- in Schedule I appended to the said Act, on the instruments executed for the purpose of rehabilitation of slum dwellers as per the Slum Rehabilitation Scheme under the Maharashtra Slum Areas (Improvement, Clearance and Redevelopment) Act, 1971 (Maharashtra XXVIII of 1971) in respect of properties situated within the city of Mumbai District and Mumbai Suburban District to Rs. 100 (Rupees One Hundred only).

**No. STP. 1097/2301/CR 358/M-1, dated the 19th December, 1997** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), (hereinafter referred to as the said Act) the Government of Maharashtra hereby remits in the whole State, the stamp duty chargeable under the said Act, in respect of agreements including hypothecation and mortgage deeds executed by the persons in respect of loans received by them from the Khadi and Village Industries Commission, New Delhi or by the branches of the Commission constituted under the Khadi and Village Industries Commission Act, 1956, (61 of 1956).

**No. Mudrank. 1096/2905/CR-681/M-1, dated the 9th March, 1998** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty of rupees eighty thousand and six hundred chargeable under the said Act, in respect of the instrument of conveyance evidencing sale of 12 flats at Savedi, Ahemednagar, in favour of the Poona District Leprosy Committee, Pune, a public charitable trust registered under the Bombay Public Trusts Act, 1959 (Bombay XXIX of 1950).

**No. Mudrank. 1097/4946/CR 859/M-1, dated the 25th March, 1998** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest hereby prescribes the maximum duty to the extent of rupees one thousand on the instruments of debenture, debenture stock, or any other marketable debt securities of like nature, under Articles 5(c), 19 and 439(f) of Schedule I to the said Act.

**No. Mudrank. 1098/5873/CR-36/M-1, dated the 6th May, 1998** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra having satisfied that it is necessary to do so in the public interest hereby remits the stamp duty chargeable under the said Act in respect of the instrument of conveyance of land required for setting up of an industry and mortgage of land for such industry for raising capital for Mega Projects in Marathwada and Vidarbha Regions under Special Incentives for Mega Projects in Marathwada and Vidarbha Regions declared by Government vide its Resolution, Industries, Energy and Labour Department No. IDL. 1097/(13637)/IND-8, dated 28th November 1997, for the period of 18 years.

**Instrument of Conveyance of land required for setting up of industry for raising capital for Mega Projects in Marathwada and Vidarbha Regions**

**No. Mudrank. 1098/5873/CR-36/M-1, dated 26th November, 1998** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra having satisfied that it is necessary to do so in the public interest hereby remits the Stamp Duty chargeable under the said Act in respect of the instrument of conveyance of land required for setting up of an industry and mortgage of land for such industry for raising capital for Mega Projects in Marathwada and Vidarbha Regions under Special Incentives for Mega Projects in Marathwada and Vidarbha Regions declared by Government vide its Resolution, Industries, Energy and Labour Department No. IDL.1097/(13637)/IND-8, dated 28th November, 1997, for the period of 18 years.

**Reduction of Penalty chargeable under section 39(1)(b) of the Bombay Stamp Act**

**No. Mudrank 1098/1004/CR-190/M-1, dated 26th November, 1998** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra having been satisfied that it is necessary to do so in the public interest, hereby, reduces the penalty with which instruments mentioned in column (2) of the Schedule appended hereto, are chargeable under clause (b) of sub-section (1) of section 39 of the said Act and which are pending with the Collector of Stamp for disposal and recovery or which will be received upto 31st March, 1999, to the extent of an amount specified against each of them in column (3) of the said Schedule.

Schedule

<i>Serial No.</i>	<i>Particulars</i>	<i>Amount</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	If payment of deficient portion of the Stamp Duty is made within 60 days from receipt of demand notice and where the deficient portion of the Stamp Duty is below Rs. 500.	Rs. 100
2.	If payment of deficient portion of the Stamp Duty is made within 60 days from receipt of demand notice and where the deficient portion of Stamp Duty is above Rs. 500.	Rs. 300
3.	If payment of deficient portion of the Stamp Duty is made after 60 days but within 120 days from receipt of demand notice.	0.5 per cent of the amount deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument.
4.	If payment of deficient portion of the Stamp Duty is made after 120 days but within 180 days from receipt of demand notice.	1 per cent of the amount of deficient portion of Stamp Duty for every month or part thereof from the date of execution of instrument.

**Appointments of the Officers**

**Revenue and Forests Department**

**Mantralaya, Mumbai 400 032, dated 12th February, 1999**

[M.G.G., Extraordinary No. 17, Part IV-B, at Page No. 38 & 39, dated 12th February 1999]

**No. SW. 1091/3528/CR-772/M-1, dated 12th February, 1999** - In exercise of the powers conferred by clause (f) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act") and in supersession of Government Notification, Revenue and Forests Department, No. STP. 1091/3528/CR-772/M-1, dated the 3rd March, 1993 the Government of Maharashtra hereby appoints the officers mentioned in column (2) of the schedule hereto appended to be respective "Collectors" of the districts mentioned in column (3) thereof, for the purposes of the said Act.

<b>Serial No.</b>	<b>Officers</b>	<b>Districts</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune	Pune, Satara, Kolhapur, Sangli and Solapur.
2.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Nashik.	Nashik, Ahmednagar, Jalgaon, Dhule and Nadurbar.
3.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Aurangabad.	Aurangabad, Jalna and Beed.
4.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Latur.	Latur, Nanded, Parbhani and Usmanbad.
5.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Nagpur.	Nagpur, Bhandara, Chandrapur, Gadchiroli and Wardha.
6.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Amravati.	Amravati, Akola, Buldhana, Yavatmal and Washim.
7.	Deputy Inspector General of Registration and Deputy Controller of Stamp, Thane.	Thane, Raigad, Ratnagiri, and Sindhurg.
8.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Mumbai.	Mumbai City and Mumbai Suburban District.
9.	Deputy Inspector General of Registration and Deputy Controller of Stamps (Enforcement), Mumbai.	For the whole of the State of Maharashtra

#### **Revenue and Forests Department**

**No. STP. 1091/3528/CR-772/M-1, dated 12th February, 1999** - Whereas, the Government of Maharashtra has declared Amnesty Scheme regarding recovery of deficit Stamp Duty vide Revenue and Forests Department Order No. Mudrank-1098/1004/CR190/M-1, dated the 26th November, 1998;

And whereas, in order recover the deficit stamp duty under this Scheme at the earliest and to ensure the return of original instruments to the parties duly certified, it has become necessary to empower additional officers as Collector under clause (f) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act").

Now, therefore, in exercise of the powers conferred by clause (f) of section 2 of the said Act, the Government of Maharashtra hereby appoints Additional Superintendent of Stamps, Sub-Registrar and Administrative Officer, Mumbai City District and Mumbai Suburban District, and Joint District Registrar (Class-I), Nagpur and Sangli Districts, to exercise the powers and perform the functions of Collector of Stamps of Mumbai City and Mumbai Suburban Districts for the purposes of Chapters II, III, IV, V and VII of the said Act, for the purpose of this Amnesty Scheme.

#### **Revenue and Forests Department**

##### **Instruments executed by the Information and Technology Unit**

**No. Mudrank 1098/3068/CR-595/M-1, dated 20th February, 1999** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest hereby with effect from the 15th August, 1998 remits the stamp duty chargeable under the said Act, on instruments of hypothecation, Pawn, Pledge [Article 6(2)], Conveyance (Article 25), and Lease deed including Equipment Lease (Article 36), executed by the Information and Technological Unit for starting Unit in Information and Technology Centre.

*Explanation.* - For the purpose of this Order "Information Technology Unit" means unit which is certified to be a Information Technology Unit by the Development Commissioner (Industries) or any officer authorised by him in this behalf.

#### **Remission of the Stamp Duty Charges under "Information Technology Unit" w.e.f. 15-8-1998.**

**(M.G.G., Extraordinary No. 28, Part IV-B, at Page No. 68), No. Mudrank 1098/3088/CR-595/M-1, dated 20th February, 1999** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest hereby with effect from the 15th August, 1998 remits the stamp duty chargeable under the said Act, on instruments of hypothecation, Pawn, Pledge [Article 6(2)]. Conveyance (Article 25) and lease deed including Equipment Lease (Article 36), executed by the Information and Technological Unit for starting Unit in Information and Technology Centre.

*Explanation.* - For the purpose of this Order "Information Technology Unit" means unit which is certified to be a Information Technology Unit by the Development Commissioner (Industries) or any officer authorised by him in this behalf.

#### **Notification of the Registration Act, 1908 "Information Technology Unit"**

**No. RGN.1098/3068/CR-595/M-1, dated 20th February, 1999** - In exercise of the powers conferred by sections 78 and 79 of the Registration Act, 1908 (XVI of 1908); in its application to the State of Maharashtra the Government of Maharashtra hereby amends the Table of Fees published under Government Notification, Revenue and Forests Department, No. RGN. 1558/6773/N, dated the 17th July 1961 as follows, namely:

In the Table appended to the said Notification, in article 1, after Note 46 the following Note shall be added, namely:

"Note-47. - Registration fee shall be payable in respect of registration of deeds of Pawn, Hypothication, Pledge, Conveyance, and Lease including Equipment Lease executed by the Information and Technological Unit for starting Unit in Information and Technology Centre, subject to the maximum of Rs. 1,000."

*Explanation.* - For the purpose of this Order "Information Technology Unit" means unit which is certified to be Information Technology Unit by the Development Commissioner (Industries) or any officer authorised by him in this behalf.

Government in exercise of the powers conferred by section 9 (a) is empowered to grant reductions or remissions from stamp duty in certain cases. Following are some important notifications in respect thereof,

#### **A - Exemptions under the Bombay Stamp Act, 1958**

**(1) Agreement bond or security bond executed by holder of a scholarship.** - Under Item No. 16 of Government R.D. Notification No. 4298-33, dated 8th January 1941 "Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government" is exempted from stamp duty.

**(2) Agreement for payment of hospital fees.** - Under Item No. 19 of Government R.D. Notification, No. 4298-33, dated 8th January 1941 "Agreement executed by an indoor patient at a Government Hospital in the Province of Bombay or his friend or relative for the payment of hospital fees and other hospital charges for the treatment of such a patient" is exempted from stamp duty.

**(3) Decision or Award where co-operative society is a party.** - "Item No. 50" decision or award of the Arbitrators in any dispute in which a Co-operative Society in the Province of Bombay is a party is exempted from stamp duty.

*(Vide Government R.D. Notification No. 4298-33, dated 8th January 1941).*

**(4) Stamp duty on an instrument of cancellation of a will is remitted.**

*(Vide G.N., R.D. 4298-33 dated 8th January 1941). (Exemption withdrawn by G.O.R. & F.D., No. STR 1082/109087 at 29.11.90).*

**(5) Exchange of land for public purposes.** - "Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by Government is exempted from stamp duty".

*(Vide Government Notification, R.D., No. 4298-33, dated 8th January 1941.)*

**(6) Mortgage deed being collateral or additional security etc. under Article 40(c).** - "In case of a mortgage deed being collateral or auxiliary or additional security or being by way of further assurance, stamp duty is reduced to Rupees 30 provided the duty paid on the principal or primary security exceeds the amount of Rs. 30."

*(Vide Government Notification, Revenue Department No. 4233-33, dated 8th January 1941).*

**(7) Clearance lists calculation of duty Article 20-A.** - "In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (11 of 1899), the Government of Bombay is pleased to direct that, where separate clearance lists are maintained for Government securities and for other securities, the stamp duty under Article 20-A of Schedule I to the said Act shall be levied on the total amount of the value of all the securities included in each such clearance list."

*(Vide Government Notification, Revenue Department No. 4314/45, dated 14th April 1947, published in Bombay Government Gazette, Extraordinary, Part IV-A, dated 11th April 1947).*

**(8) Exemption granted to Educational Institutions in case of certain Settlements, Gifts and Trust Deeds.** - "In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (11 of 1899), the Government of Bombay is pleased, with effect from the 1st November 1954, to remit the stamp duty chargeable on the instruments specified in the schedule hereto annexed when executed for any educational purpose by or in favour of-

(a) a local authority as defined in the Bombay General Clauses Act, 1904 (Bombay I of 1904), or

(b) any educational institution recognised by the State Government and which is not maintained exclusively for the benefit of any class, sect, or community, other than the Scheduled Castes, or Scheduled Tribes, or any society or educationally backward class of citizens declared to be so by the State Government.

Where but for this remission such local authority or institution would be liable to pay such duty under the said Act."

Schedule

(1) Gift-deeds,

(2) Deeds of Settlements,

(3) Trust Deeds.

*(Vide Government Notification, Revenue Department. No. STP. 1364, dated the 29th October 1954)*

**(9) A bond executed by a hospital for supply of milk.** - "In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (11 of 1899), Government of Bombay hereby remits the whole of stamp duty chargeable under the said Act on a

bond executed by or on behalf of hospital, canteen or similar other institution in favour of the Governor of Bombay in connection with the supply of milk to such hospital, canteen or similar other institution through the Milk Distribution Scheme of the Government of Bombay."

*(Vide Government Notification, Revenue Department, No. STP. 1354, dated 12th January 1955, published on page 32 of the Bombay Government Gazette, Part IV-A, dated 20th January 1955). (Exemption withdrawn by G.O., R. & F.D. No STP. 1082/109087 dated 29.11.90).*

**(10) Bond executed by a composite cardholder for milk.** - "In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay hereby remits the whole of the stamp duty chargeable under the said Act on a bond executed by a composite cardholder in favour of the Government of Bombay in connection with the supply of milk to such composite cardholder through the Milk Distribution Scheme of the Government of Bombay.

*Explanation.* - "Composite cardholder" means an authorised person to whom under the Milk Distribution Scheme of the Government of Bombay, a specific quantity of whole or toned milk is supplied by the Milk Commissioner for being delivered to the registered cardholders only for their domestic use and who is referred to in the bond as "Composite Cardholder."

*(Vide Government Order, Revenue Department No. STP. 1357, dated 30th March 1957). (Exemption withdrawn by G.O., R. & F.D. No. STP. 1082/109087 dated 29.11.90).*

**(11) Security bonds by sureties of Engineering Students getting loan Scholarships from Government.** - "In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899, (II of 1899), in its application to the Pre-Reorganisation State of Bombay excluding the transferred territories the Government of Bombay is pleased to remit the stamp duty chargeable under the said Act on Security Bonds executed by the sureties of the students in engineering colleges receiving Loan Scholarships from Government for prosecution of their further studies."

*(Vide Government Order No. STP. 1357/61959-N, dated 24th May 1957).*

**(12) Gift of land for ayurvedic dispensary etc.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra hereby remits in the whole of the State of Maharashtra on and from the 23rd September 1960, the duty, with which instruments of gift of immovable property for the purposes of ayurvedic or allopathic dispensary, or maternity home when executed in favour of a local authority are chargeable."

*Explanation:* - In this Order, the expression "local authority" means a panchayat, a local Board or Janapada Sabha, a municipal corporation constituted under any law for the time being in force in the State of Maharashtra.

*(Vide Government Notification, Revenue Department No. STP. 1358/29307-N, dated 29th September 1960).*

**(13) Bond to be executed by medical students etc.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra hereby remits on and from 19th June 1963 in the whole of the State of Maharashtra, the whole of the stamp duty chargeable under the said Act on the following documents, namely :-

(a) Bonds executed or to be executed by students or their guardians (each execution of the Bond being a condition of admission of the students to the Government Medical Colleges in the State) undertaking that the students will serve the Government or any local authority on the completion of the M.B.B.S., course; and

(b) Surety Bonds executed or to be executed by sureties of the students aforesaid."

*(Vide Government R.D. Order No. STP. 1563/71701-N, dated 31st July 1963).*

**(14) Hypothecation of movable property in favour of a Bank.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra hereby remits in the whole of the State of Maharashtra the stamp duty chargeable under the said Act on any unattested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced to a person by a bank by way of loan or of an existing or future debt."

*(Vide Government, Revenue Department Order No. 1 bearing No. STP. 1360/5798-N, dated the 2nd August 1963). (Exemption withdrawn by G.O., R. & F.D. No. STP. 1082/109087 dated 29. 11.90).*

**(15) Bonds executed by students joining Engineering College for the Degree or Diploma course.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra hereby remits on and from 1st July 1964 in the whole of the State of Maharashtra the whole of the stamp duty chargeable under the said Act on the following documents :-

(a) Bonds executed or to be executed by students or their guardian (such execution of bond being a condition for admission of the students to the Degree or Diploma Course in Engineering Colleges, Polytechnics and other Technical Institutes in the State of Maharashtra) undertaking that the Students will serve the Government or any local authority as may be directed by Government on passing the final degree or diploma examination in engineering.

(b) Surety bonds executed or to be executed by sureties of the students aforesaid."

*(Vide Government of Maharashtra, Revenue and Forests Department, Order No. STP. 1564/12455-N, dated 1st September 1964).*

**(16) Conveyance and mortgage deeds executed by CIDCO.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby rescinds with immediate effect Government Order, Revenue and Forests Department, No. STP. 1072/202375-N, dated 10th day of October, 1972, remitting the stamp duty in respect of :-

(i) conveyance executed by the City and Industrial Development Corporation of Maharashtra Limited, Bombay, on sale of flats constructed by the Corporation in the area designated by Government Notification, Urban Development, Public Health and Housing Department, No. RPB. 1171/18124-I-W, dated the 20th March, 1971 as the site for the proposed new town, known by the name of "New Bombay" ; and

(ii) mortgage deeds executed by the purchasers for securing repayment of loans obtained by them for purchasing the said flats.

*(Vide Government Revenue and Forest Department Order No. EST 1092/CR, 984/M-1, dated 11th February, 1994).*





**(17) Agreements by Freedom Fighters.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958, (Bombay LX of 1958), the Government of Maharashtra hereby remits in the whole of the State, the duty chargeable under the said Act in respect of any agreement, required to be executed by the Freedom Fighters in connection with the grant of financial assistance by Government to them."

*(Vide R. & F.D. Order No. STP. 1365/186413-N, dated 22nd November 1965, published in Extraordinary Gazette of the Maharashtra Government, dated 22nd November 1965).*

**(18) Clearance lists duty under Article 23.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby, with effect from the 16th February 1959, remits in the whole of the State of Maharashtra so much of the duty payable under article 23 of the Schedule I to the said Act, as in excess of the duty leviable on the basis of the total amount of the value of all the transactions included in the clearance list."

*(Vide Revenue and Forests Department, Order No. STP. 1563/128191-N, dated 3rd June 1966, printed and published in Maharashtra Government Gazette, Part IV-8, page 861, dated 16th June 1966).*

**(19) Duplicate of the Memo of Marriage.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby remits the duty with which a duplicate of the memorandum of Marriage referred to in sub-section (1) of section 5 of the Bombay Registration of Marriages Act, 1953 (Bombay V of 1954) is chargeable under the said Act."

*(Vide Government Notification, Revenue and Forests Department No. STP. 1074/105817-M-1, dated the 9th December 1975).*

**(20) Instrument of lease on under-lease etc.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby reduces the duty with which an instrument of lease including an under-lease or sublease and any agreement to let or sublet any renewal of lease in respect of machinery brought specifically for manufacturing activities in an industry executed in the State by leasing companies registered under the Companies Act, 1956, statutory corporation and other bodies corporate which are permitted by any law for the time being in force to conduct a business of leasing, is chargeable under clause (a) or (c) of article 36 of Schedule I to said Act, as specified below :-

- |  |   |
|--|---|
| 1. Whereby such lease rent is fixed and no premium is paid or delivered  | Five rupees for every rupees 500 or part thereof on the amount of Annual Average Rent irrespective of the period for which the Lease Deed or Agreement to Lease is executed subject to the maximum of Rs. 10,000.   |
| 2. Where the lease is granted for a fine or premium or money advanced or to be advanced in addition to rent fixed. | Five rupees for every rupees 500 or part thereof on the total amount of fine or premium or money advanced or to be advanced plus the amount of Annual Average Rent irrespective of the period for which such Lease Deed or Agreement to Lease is executed subject to the maximum of Rs. 10,000. |

*[Vide R. & F. D. Order No. STP/1693/3979 - C.R. 834/M-1, dated 21st May 1996 (M. G. Part IV-8, Extra of 21-5-1996)]*

**(21) Mortgage deeds executed in favour of certain financial agencies for advances taken for purchasing fixed assets in certain areas or for starting small-scale industries etc.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act"), and in supersession of the Government Order, Revenue and Forests Department, No. STP. 204905/N, dated the 3rd November 1972, the Government of Maharashtra hereby remits, with effect from the 1st October 1988, for such period as specified in column (4) against each entry respectively in Parts I and II of Schedule II hereto appended, the stamp duty chargeable under the said Act, in respect of any mortgage deed executed by any person for securing repayment of money advanced by way of loan by any financial agencies specified Schedule I appended hereto, if such loan is advanced for purchasing fixed assets, such as, machinery, lands and buildings, for the purposes of starting any new industrial unit or for extending or expanding and/or diversifying any existing industrial unit, in the talukas in column (2), respectively, in Part I of Schedule II or for starting any small-scale industrial unit or for extending or expanding and/or diversifying any existing small-scale industrial unit in the talukas specified in column (3) from the districts specified against each talukas in column (2), respectively, in Part II of the said Schedule II.

*Explanation.* - For the purpose of this Order, "small-Scale industrial unit" means an industrial unit which is certified to be a small-scale industrial unit by the Director of Industries or any Officer authorised by him in this behalf.

Schedule-I

*Names of Financial Agencies*

1. The Industrial Development Bank of India.
2. The Industrial Finance Corporation of India.
3. The Industrial Credit and Investment Corporation of India Limited.
4. The Life Insurance Corporation of India.
5. The Industrial Reconstruction Bank of India.
6. The National Small Industries Corporation.
7. The Maharashtra State Financial Corporation.
8. The Maharashtra Industrial Development Corporation.

9. The Maharashtra Small-Scale Industries Development Corporation.
10. The State Industrial and Investment Corporation of Maharashtra Limited.
11. The Marathwada Development Corporation Limited.
12. The Development Corporation of Konkan Limited.
13. The Western Maharashtra Development Corporation Limited.
14. The Development Corporation of Vidarbha Limited.
15. The Maharashtra State Textile Corporation.
16. The Maharashtra Agro-Industries Development Corporation Limited.
17. The Unit Trust of India.
18. Any Bank specified in column 2 of the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, (5 of 1970).
19. Any Schedule Bank as defined in the Reserve Bank of India Act, 1934 (2 of 1934).
20. Any Co-operative Bank.

Schedule-II

<i>Serial No.</i>	<i>Name of the District</i>	<i>Name of Taluka</i>	<i>Period of Exemption</i>
1	2	3	4
<b>Part-I</b>			
<i>Konkan Division</i>			
1.	Thane	Vasai (falling outside BMR)	1st October 1988 to 30th September 1990
		Palghar	Do.
		Dahanu	Do.
		Talasari	1st October 1988 to 30th September 1993.
		Jawahar	Do.
		Mokhada	1st October 1988 to 30th September 1990.
		Wada	Do.
		Shahapur	Do.
		Murbad	Do.
2.	Raigad	Panvel (falling outside BMR)	Do.
		Khalapur (falling outside BMR)	Do.
		Roha	Do.
		Alibag (falling outside BMR)	Do.
		Karjat (falling outside BMR)	1st October 1988 to 30th September 1993.
		Pen (Falling outside BMR)	1st October 1988 to 30th September 1990.
		Sudhagad	Do.
		Mhasala	1st October 1988 to 30th September 1993.
		Shrivardhan	Do.
		Mancunian	Do.
		Mohad	Do.
		Murud	Do.
		Poladpur	Do.
3.	Ratnagiri	Entire District	Do.
4.	Sidhudurg	Entire District	Do.
<i>Pune District</i>			
5.	Pune	Haveli (falling outside BMR)	1st October 1988 to 30th September 1990.
		Khed (falling outside BMR)	1st October 1988 to 30th September 1993.
		Mulshi (falling outside BMR)	1st October 1988 to 30th September 1990.
		Mawal (falling outside BMR)	1st October 1988 to 30th

			September 1993.
		Indapur	Do.
		Bhor	1st October 1988 to 30th September 1990.
		Junnar	1st October 1988 to 30th September 1993.
		Sirur	Do.
		Dound	Do.
		Baramati	Do.
		Purandar	Do.
		Veihe	Do.
		Ambegaon	Do.
6.	Solapur	Solapur (N)	1st October 1988 to 30th September 1993.
		Malshiras	Do.
		Akklakot	Do.
		Barshi	Do.
		Solapur (S)	Do.
		Mohol	Do.
		Mangalwedhe	Do.
		Pandharpur	Do.
		Sangola	Do.
		Karmala	Do.
		Madha	Do.
7.	Satara	Koregaon	Do.
		Satara	Do.
		Karad	Do.
		Phaltan	Do.
		Wai	Do.
		Khandala	Do.
		Man	Do.
		Khatav	Do.
		Patan	Do.
		Jaoli	Do.
		Mahabaleshwar	Do.
8.	Sangli	Entire District	Do.
9.	Kolhapur	Entire District	Do.
<i>Nashik Division</i>			
10.	Nashik	Malegaon	1st October 1988 to 30th September 1990.

		Sinnar	1st October 1988 to 30th September 1993.
		Baglan	1st October 1988 to 30th September 1993.
		Yevla	Do.
		Niphad	Do.
		Peth	Do.
		Dindori	Do.
		Surgana	Do.
		Kalwan	Do.
		Chandwad	Do.
		Nandgaon	Do.
		Igatpuri	Do.
11.	Ahmednagar	Ahmednagar	1st October 1988 to 30th September 1990.
		Sangamner	Do.
		Shrirampur	Do.
		Kopargaon	Do.
		Akola	1st October 1988 to 30th September 1993.
		Rahuri	Do.
		Pathardi	Do.
		Jamkhed	Do.
		Karjat	Do.
		Shrigonda	Do.
		Parner	Do.
		Newase	Do.
		Shevgaon	Do.
12.	Dhule	Entire District	Do.
13.	Jalgaon	Entire District	Do.
<i>Amravati Division</i>			
14.	Amravati	Entire District	Do.
15.	Akola	Entire District	Do.
16.	Buldhana	Entire District	Do.
17.	Yavatmal	Entire District	Do.
<i>Nagpur Division</i>			
18.	Nagpur	Entire District	Do.
19.	Bhandara	Entire District	Do.
20.	Wardha	Entire District	Do.

21.	Chandrapur	Entire District	Do.
22.	Gadchiroli	Entire District	Do.
<i>Aurangabad Division</i>			
23.	Aurangabad	Entire District	Do.
24.	Jalna	Entire District	1st October 1988 to 30th September 1993.
25.	Parbhani	Entire District	Do.
26.	Nanded	Entire District	Do.
27.	Osmanaba	Entire District	Do.
28.	Latur	Entire District	Do.
29.	Beed	Entire District	Do.

**Part II**

*Konkan Division*

1.	Thane	Vasai (falling outside BMR)	1st October 1990 to 30th September 1993
		Palghar	Do.
		Dahanu	Do.
2.	Raigad	Panvel (falling outside BMR)	1st October 1990 to 30th September 1993
		Khalapur (falling outside BMR)	Do.
		Roha	Do.
		Alibag (falling outside BMR)	Do.
		Pen (falling outside BMR)	Do.
		Uran	1st October 1988 to 30th September 1993.
	Sudhagad	1st October 1990 to 30th September 1993.	

*Pune Division*

3.	Pune	Haveli (falling outside PMR)	Do.
		Mulshi (falling Outside PMR)	Do.
		Mawal (falling outside PMR)	Do.
		Bhor	Do.

*Nashik Division*

4.	Nashik	Nashik	1st October 1988 to 30th September 1993.
		Malegaon	1st October 1990 to 30th September 1993.
5.	Ahmednagar	Ahmednagar	Do.
		Sangamner	Do.
		Shrirampur	Do.
		Kopargaon	Do.

*(Vide Government Notification, Revenue, Forests Department, No. STP. 1688/CR-506/M-1, dated the 19th March 1990).*

**(22) Instruments executed by certain categories of borrowers and their guarantor in connection with renewal or modification of loan advanced to them by banks.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of Government Orders, Revenue and Forests Department Nos. (i) STP. 1777/332343-M-1, dated the 28th July 1978, (ii) STP. 1779/148132-M-1, dated the 28th September 1979, (iii) STP. 1785/CR-283-M-1 dated the 16th August 1985, the Government of Maharashtra hereby remit in the whole of the State of Maharashtra, the stamp duty in excess of rupees five chargeable under the said Act, in respect of any instruments including mortgages, letter of guarantee, hypothecation pledge, cash credit agreement, acknowledgement, guarantee of debts and any document in connection with renewal or modification to be executed by the following categories of borrowers and their guarantors for securing repayment of loans advanced to them by the banks, as follows, namely:-

- (1) Small farmers, marginal farmers, landless labourers or any agriculturists whose liabilities for land revenue are not more than Rs. 7.50 per annum;
- (2) Persons given loans under the Government of India's Differential Rate of Interest Scheme;
- (3) Persons given loans upto Rs. Ten Thousand only for starting ancillary agricultural operation such as dairy, poultry, piggery and such other occupation;
- (4) Educated unemployed persons whose family income does not exceed the financial limit per annum as laid down by Government under the Employment Promotion Programme;
- (5) Beneficiaries from the families living below the poverty line, under the Integrated Rural Development Programme for subsidy given by the State Government or for securing repayment of loan given for the purposes under the said programme by the Banks.

*Explanation.* - For the purposes of this Order:-

(a) The "Bank" includes all the Public Sector Banks, Regional Rural Banks, All District Co-operative Banks, Land Development Banks and Private Scheduled Banks implementing the programme, viz. Integrated Rural Development Programme, Training of Rural Youth in Self Employment (TRYSEM-20 Point Programme), Big Gas Programme, Educated Unemployed Youths and Differential Rate of Interest Schemes and extending loans to small and marginal farmers.

(b) "small farmer" means a cultivator who holds not more than five acres of land in the aggregate and does not hold more than 2.5 acres of land of the class referred to in sub-clause (a) of clause (5) of section 2 of the Maharashtra Agricultural Lands (Ceiling on Holdings) Act, 1961 (Maharashtra XXVII of 1961) (hereinafter referred to as "the Ceiling Act");

(c) "marginal farmer" means a cultivator who holds not more than 2.5 acres of land in the aggregate and does not hold more than 1.25 acres of land of the class referred to in sub-clause (a) of clause (5) of section 2 of the "Ceiling Act."

*(Vide Government Notification, Revenue & Forests Department No. STP/1786/CR-194/M-1, dated the 7th February 1990).*

#### **B - General Exemptions**

**(1)** In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (II of 1899), in its application to the Pre-Reorganisation State of Bombay excluding the transferred territories, the Government of Bombay hereby remits stamp duty chargeable under the said Act on all instruments (other than instruments falling within Entry 91 in the List I in the Seventh Schedule to the Constitution of India), executed by a banking company in liquidation in the course of liquidation proceedings, for winding up of a banking company under the provisions of the Banking Companies Act, 1949 (X of 1949).

*(Vide Revenue Department Order No. STP-1356/64772-N, dated 20th January 1958 printed and published on page 70 of the "Bombay Government Gazette", Part IV-A, dated 30th January 1958).*

**(2) Exemption from stamp duty granted to the Bombay Housing Board.** - "In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899) the Government of Bombay is pleased to remit with effect from the 15th January 1949, in the whole of the Province of Bombay-

- (i) the duties chargeable under the said Act, in respect of all instruments other than bills of exchange, cheques, promissory notes, bill of lading, letters of credit, policies of insurance, proxies and receipts executed by the Bombay Housing Board established under the Bombay Housing Board Act, 1948 (Bombay LXIX of 1948), and
- (ii) any other stamp duties chargeable to the said Board under the said Act and not falling within entry 96 in List I in the Seventh Schedule to the Constitution of India where but for this remission, such board would be liable to pay such duty under the Act."

*(Vide Government Notification, Revenue Department No. STP-1356-N, dated 15th February 1957).*

The following remission notification as regards the bill of exchange receipts etc. executed by co-operative societies, its officers, members etc. issued by the Central Government is reproduced below for the information of the public:-

"S.O. 2704. - In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in partial modification of the late Finance Department's Notification No. 2791-F, dated the 23rd October 1919, the Central Government hereby remits the proper stamp duty chargeable in respect of:-

- (a) bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfers of shares, debentures, proxies and receipts throughout India;
- (b) all other instruments in the Union Territories of Delhi and Andaman and Nicobar Islands - executed by or on behalf of any society for the time being registered or deemed to be registered under any law relating to Co-operative Societies for the time being in force, or executed by any officer or member of any such society and relating to the business of the society.

*(Vide Department of Revenue, New Delhi, No. 7 - F, No. 1-53-60 Stamps Cus. VII, dated the 7th November 1960 read with No. 14-65-Stamps - F. No. 1-5-64-VII, dated 2nd October 1965, republished by Government of Maharashtra under No. STP-1365-177341-N, dated 19th May 1966 of Revenue and Forests Department).*



**(3) Exemption granted to instruments executed by Bombay Labour Welfare Board.** - "In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay hereby remits the stamp duty chargeable on instruments relating to immovable property executed by the Bombay Labour Welfare Board constituted under section 4 of the Bombay Welfare Fund Act, 1953 (Bombay LXI of 1953), in case where but for this exemption the Bombay Labour Welfare Board would be liable to pay the duty under the said Act."

*(Vide Government Notification, Revenue Department No. STF-1357/58316-N, dated 25th May 1957).*

**(4) Exemption granted in respect of instruments in favour of Consular Officers and Consular Mission.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the orders specified in the schedule hereto annexed, the Government of Bombay hereby remits in the whole of the State of Bombay, the stamp duties with which any instrument (other than that falling under Entry 91 in List I in the Seventh Schedule to the Constitution of India), when executed by or in favour of decarrier Consular Officer, Deputy High Commissioner for the United Kingdom and members of the staff of any Consular Mission stationed in Greater Bombay (hereinafter referred to as the said Consular Officers) is chargeable, in cases where but for this exemption the said Consular Officers would be liable to pay the duty under the said Act,-

Schedule

(1) Government Order, Revenue Department No. 1589-45, dated the 11th August 1949.

(2) Government Order, Revenue Department No. 9034-49, dated the 11th April 1951.

(3) Government Order, Revenue Department No. STP. 1357-N, dated the 1st July 1957, relating to the lease of a bungalow situate in Greater Bombay and known as "Rajjipla House" by the Maharani of Rajjipla to the Embassy of the Union of Soviet Socialist Republic in India."

*(Vide Government Notification, Revenue Department No. STP 1358/162975-N, dated 27th November 1959, published in "Bombay Government Gazette", Part IV-B, page 1630, dated 10th December 1959).*

**(5) Instruments executed in favour of Indian Missions.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) and in supersession of the notification and orders specified in the Schedule hereto annexed, the Government of Bombay hereby reduce to the extent of 75 per cent in the whole of the State of Bombay, the duty chargeable under the said Act on instrument executed for the transfer of property by Foreign Missions (Missionaries) in favour of the Indian Missions (Missionaries). -

Schedule

(1) Notification No. STP. 1354-L, dated the 9th April 1956 issued by the Revenue Department of the Government of Bombay.

(2) Order No. STP. EXEMPT-31-10, dated the 2nd March 1956, issued by the Finance Department of the ex-Government of Saurashtra.

(3) Order No. 6, dated the 28th January 1956, issued by the Ministry of Finance (Revenue Division) of the Government of India."

*(Vide Government Notification, R.D. No. STP. 1359-N, dated 22nd December 1959, printed and published on page 1711 of the "Bombay Government Gazette", Part IV-B, dated 31st December 1959).*

**(6) Instruments executed by United Nations Children's Fund (UNICEF) exempted.** - "In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby remits with effect from the 10th day of May 1968 in the whole of the State, the Stamp Duty chargeable under the said Act, on any instrument executed by persons duly authorised on behalf of the United Nations Children's Fund (UNICEF), in respect of its official transaction of whatsoever nature carried out in this State, in pursuance of its Aid Project in India."

*(Vide Government Notification, Revenue and Forest Department No. STP. 1467/168385-N, dated 8th April 1968).*

**(7) Exemption from stamp duty under section 115 of the Presidency Town Insolvency Act, III of 1909 runs as under.** - "Section 115

(1) Every transfer, mortgage, assignment, power of attorney, proxy paper, certificate, affidavit, bond or other proceedings, instruments or writing whatsoever before or under any order of the Court, and any copy thereof shall be exempt from payment of any stamp or other duty whatsoever.

(2) No stamp duty or fee shall be chargeable for any application made by the Official Assignee to the Court under this Act, or for the drawing and issuing any order made by the Court on such application."

It has however to be noted that this exemption is available only if sale is under order of the Court exercising jurisdiction under the Presidency Town Insolvency Act, 1909 (III of 1909) and not otherwise.

**(8) Exemption under Land Revenue Code, 1879 (XVII of 1879).** - (i) Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land revenue therefor, executed under the Bombay Land Revenue Code, 1879 (Bombay V of 1879), or any rules made under that Act are exempted from stamp duty, and

(ii) Lease granted under rule 56 of the Rules published by Government of Bombay under the Bombay Land Revenue Code, 1879 (Bombay V of 1879).

*(Vide items 4 and 5 of Government Revenue Department Notification No. 4298-33, dated 8th January, 1941).*

#### **C - Other Notifications**

**(1) Notification issued under Article 36 of Schedule I to the Bombay Stamp Act, 1958.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra hereby reduces with effect from 1st April, 1954 the duty with which an instrument of lease including an under-lease or sublease and any agreement to let or sublet or any renewal of lease in respect of any movable property, executed by leasing Companies registered under the Companies Act, 1956, Statutory Corporations and other bodies corporate which are permitted by any law for the time being in force to conduct a business of leasing, is chargeable under clauses (a) or (c) of Articles 36 of Schedule 1 to the said Act as specified below:-



- (a) Where by such lease rent is fixed and no premium is paid or delivered or: Five rupees for every rupees 500 or part thereof on the amount of annual Average Rent irrespective of the period for which the Lease Deed or Agreement to Lease is executed.
- (b) Where lease is granted for a fine or premium or money advanced or to be advanced in addition to rent fixed. Five rupees for every rupees 500 or part thereof on the total amount of fine or premium or money advanced or to be advanced, plus the amount of Annual Average Rent irrespective of the period for which such Lease Deed or Agreement to lease is executed.

*(Vide Government Notification, Revenue and Forest Department No. STP 1094/CR-369/(B)-M-1 dated the 11th May, 1994).*

**(2) Notification issued under Article 25 of Schedule I to the Bombay Stamp Act.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby reduces with effect from the 1st April, 1994 the duty with which an instrument of securitisation of Loans or of Assignment of Debt with underlying securities is chargeable under (a) of Article 25 of Schedule I to the said Act, to "Fifty paise" for every rupees 500 or part thereof of the loan securitised or debt assigned with underlying securities and in case of instrument of Assignment of Receivables in respect of use of credit cards to "Two Rupees and Fifty paise for every rupees 500 or part thereof."

*(Vide Government Notification, Revenue and Forest Department No. STP/1094/CR-369/(C)-M-1 dated the 11th May 1994).*

**(3) Notification issued under section 32-B of the Bombay Stamp Act, 1958.** - In exercise of the powers conferred by sub-section (1) of section 32-B of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby specifies the rates of fees as mentioned in the Schedule appended hereto, payable by an appellant in respect of an appeal to be filed to the Deputy Inspector General of Registration and Deputy Controller of Stamps against the order passed under sub-section (3) of section 31 or section 32A of the said Act.

Schedule



<i>Value of Property</i>	<i>Rate of fees in Rupees</i>
(1)	(2)
If, the difference between the market value of the immovable property set forth in the instrument and the true market value of the said property determined under section 31 (3) or 32A -	
(a) does not exceed Rs. 50,000	100.00
(b) exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	200.00
(c) exceeds Rs. 1,00,000	300.00

*(Vide Revenue & Forest Department Notification No. STP. 1088/CR-9-5/M-1, dated the 1st December 1989).*

**Government Order No STP. 1090/4185/CR-1037/M-1, dated 15-4-1993.** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby reduces with effect on and from the 1st April 1993 in the whole of the State of Maharashtra, the duty with which instrument of mortgage deed in the form of Debenture Trust Deed defined in clause (p) of section 2 of the said Act, executed by any person on behalf of any industrial undertaking in favour of any of the financial institutions and executed by or on behalf of any of the said financial institutions, for securing repayment of any loan advanced or to be advanced to such industrial undertaking, which is chargeable under article 40(b) of Schedule I to the said Act, of the rates specified below :-

If such loan or debt is payable on demand or more than three months from the date of the instrument evidencing the agreement-

If the amounts or loan or debt,-	Rs.
(i) does not exceed Rs. 10 crores.	2 lacs
(ii) exceeds Rs. 10 crores and does not exceed Rs. 25 crores	3.5 lacs.
(iii) exceeds Rs. 25 crores and does not exceed Rs. 50 crores.	5 lacs
(iv) exceeds Rs. 50 crores and does not exceed Rs. 100 crores.	10 lacs.
(v) exceeds Rs. 100 crores and does not exceed Rs. 200 crores.	15 lacs.
(vi) exceeds Rs. 200 crores.	20 lacs

[MGG Part IV-8. Page 635 dated 22-4-1993]

**(4) Notification issued under Article 25 of Schedule I to the Bombay Stamp Act, 1958.** - The Government of Maharashtra have declared the other cities and towns having the population as mentioned in clauses 25(b)(ii) and 25(b)(iii) by the following notification :-

"In exercise of the powers conferred in sub-clauses (ii) and (iii) of clause (b) of Article No. 25 in Schedule I to the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby specifies-

(i) the cities and towns (being cities and towns having a population of more than 2 lakhs), mentioned in Part I of the Schedule hereto (hereinafter referred to as "the said Schedule") for the purpose of sub-clause (ii) of clause (b) of Article No. 25 aforesaid; and

(ii) the cities and towns (being the cities and towns having a population of 50,000 and above but not more than 2 lakhs) mentioned in Part II of the said Schedule, for the purpose of the sub-clause (iii) of clause (5) of Article No. 25 aforesaid :

Schedule

**Part I**

(1) Poona, (2) Sholapur, (3) Kolhapur, (4) Nagpur.

**Part II**

(1) Ulhasnagar, (2) Ambernath, (3) Kalyan, (4) Dombivali, (5) \*(Thane-deleted), (6) Bhivandi, (7) Nashik, (8) Nashik Road, Deolali, (9) Malegaon, (10) Dhulia, (11) Nandurbar, (12) Jalgaon, (13) Bhusawal, (14) Amalner, (15) Ahmednagar, (16) Pune Cantonment, (17) Kirkee Cantonment, (18) Pimpri-Chinchwad New Township, (19) Satara, (20) Sangli, (21) Miraj, (22) Barshi, (23) Pandharpur, (24) Ichalkaranji, (25) Aurangabad, (26) Jalna, (27) Parbhani, (28) Nanded, (29) Latur, (30) Khamgaon, (31) Akola, (32) Amravati, (33) Yeotmal, (34) Wardha, (35) Kamptee, (36) Gondia, (37) Chandrapur.

(Vide Government of Maharashtra, Revenue & Forests Department, Sachivalaya, Bombay 400 032, bearing No. STP/1072/4548-I-N, dated 16th September 1972, published in M.G.G., Part IV-B under serial No. 770, on page 1654, dated the 5th October 1972).

\*Deleted, Vide G.N., R. & ED., M-STP. 1072/4548-I-N, dated 1st November 1972, M.G.G., Part IV-B, page 1866, dated 16th November 1972.

Information regarding the villages covered by Article 25 (b)(1) Schedule I of The Bombay Stamp Act, 1958.

With effect from 15th September 1982 conveyances of immovable properties situate within that part of Thana District adjoining Greater Bombay, which is encircled by the Thana Bassein creek require stamp duty at the rates given in Article 25(b)(i) of the Schedule I. The following villages are covered by that part of Thana District :-

1. Uttan, 2. Dongari, 3. Rai Murdhi, 4. Bhainder, 5. Mire, 6. Kashi, 7. Ghodbunder, 8. Versave, 9. Chene, 10. Ovale, 11. Wadavali, 12. Kavesar, 13. Kolshet, 14. Balkum, 15. Borivade, 16. Majiwade, 17. Chitala Manpada, 18. Thane, 19. Chendani, 20. Panch Pakhadi and 21. Yeour. - It has further to be noted that some of these villages are within Zilla Parishad area, and in addition to the duty under Article 25(b)(i), duty under section 158 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 at one half per cent is leviable on instrument of Sale, Gift and Usufructuary mortgages.

**(5) Use of Adhesive Court-fee Stamps instead of National Stamps.** - Wheres the Stamp Duty payable under the Bombay Stamp Act, 1958 (Bombay LX of 1958), in respect of an instrument referred to in Article 42 of the Schedule I to the Bombay Stamp Act, 1958, cannot be paid exactly by reason of the fact that the National Stamps are not in circulation;

Now, therefore, in exercise of the powers conferred by rule 14 of the Bombay Stamp Rules, 1939, the Government of Maharashtra hereby directs that, during the period commencing on the date of publication of this notification in the *Official Gazette* and ending on the 31st October, 1996, instead of such stamps, Adhesive Court Fees of Stamps shall be used for the purpose.

[Vide G. N. F. D., No. STP 1096/CR-246/M-I, dated 12th April 1996 (M. G. Part IV-B. page)]

**(M.G.G., Extraordinary No. 133, Part IV-B, at Page No. 524, No. Mudrank. 2000/CR-583/M-1. Dated the 15th May 2000)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act"). The Government of Maharashtra hereby remits the Stamp Duty chargeable under the articles 6, 25, 33, 36, 40 and 54 in Schedule I to the said Act on the instruments executed by any person for starting a "New Industry" in the districts of Aurangabad, Osmanabad, Latur, Jalna, Parbhani, Nanded, Beed and Hingoli, during the period commencing on the 1st April 2000 and ending on 31st March 2001 (both days inclusive).

*Explanation.* - For the purpose of this notification, "New Industry" means an industrial Unit which is certified to be a "New Industry" by the Director of Industries or any Officer authorised by him in this behalf.

**(M.G.G., Extraordinary No. 135, Part IV-B, at Page No. 528 No. Mudrank/2000/CR583/M-1. Dated the 15th May 2000)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby remits the Stamp Duty chargeable under Articles 6, 25, 33, 36, 40 and 54 in Schedule I to the said Act on the instruments executed by any person for starting a "New Industry" in the districts of Nagpur, Wardha, Bhandara, Gadchiroli, Gondia, Chandrapur, Amravati, Yavatmal, Akola, Washim and Buldhana during the period commencing on the 1st April, 2000 and ending on 31st March 2001 (both days inclusive).

*Explanation.* - For the purpose of this notification, "New Industry" means an Industrial Unit, which certified to be a "New Industry" by the Director of Industries or any Officer authorised by him in this behalf.

**Notification under Section 9(1) of the Bombay Stamp Act, 1958, dated 5th March, 2001 (Exemption to Amalgamation of Companies of Information Technology)**

**(M. G. G., Extraordinary No. 68, Part IV-B, at Page No. 270, dated 5th March, 2001), No. Mudrank. 2000/CR-1026-M-1, dated the 5th March, 2001** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra being satisfied that it is necessary so to do in the public interest, hereby reduces with effect from 1st April, 2000, the stamp duty payable on instruments of conveyance relating to properties involved in amalgamation of companies of Information Technology (Software, E-Commerce, Internet Infrastructure Services, etc.) to ten per cent of stamp duty chargeable under clause (da) of Article 25 in the Schedule appended to the said Act.

*Explanation.* - For the purpose of this Notification, "Company of Information Technology" means a Company which is certified to be a Company of Information Technology by the Development Commissioner (Industries) or any other officer authorised by him in this behalf.

**Date of effect of Notification of the Maharashtra Tax Laws (Levy and Amendment) Act, 2001 (Maharashtra XXII of 2001) dated 30th April, 2001**

**No. BUD. 31.01/CR-58/Taxation-1, dated the 30th April, 2001, Maharashtra Tax Laws (Levy and Amendment) Act, 2001** - In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Tax Laws (Levy and Amendment) Act, 2001 (Maharashtra XXII of 2001), the Government of Maharashtra hereby appoints the 1st May, 2001 to be the date on which provisions of sections 1 to 6, 8, 11 to 14, 15(b) and (c), 16(a), 17(A)(i) and (ii), 17(B), 19, 20, 24(d) and 25 of the said Act shall come into force.

**Order No. Mudrank, 2001/CR 692-M-1, dated the 13th November 2001** - In, exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby remits, in the area of Malegaon, District Nashik, the stamp duty chargeable under Articles 6(1) and 40(b) in Schedule I to the said Act, on the instruments executed by the victims of the riots that took place in this area during October-November 2001, for the loans from banks and financial institutions, until further orders.

*Explanation.* - For the purpose of this order "victims of the riots" means the persons or institutes whose properties such as hand-carts, shops, factories, godowns have been damaged or destroyed due to arson and vandalism in the riot. The certificate to that effect shall be issued by the Sub-Divisional Officer; Malegaon.

**The Bombay Stamp Rules, 1939, Rule 14 dated 8th April, 2002**

**(In Article 42 of Schedule I : Notarial Act)**

**(M.G.G. Extraordinary No. 94, Part IV-B, at Page No. 377, No. Mudrank. 2002/1050/CR.228/M-1, dated 8th April 2002)** - In pursuance of the proviso to Rule 14 of the Bombay Stamp Rules, 1939, the Government of Maharashtra hereby directs that whenever the stamp duty payable under the Bombay Stamp Act, 1958 (Bombay LX of 1958), in respect of any instrument referred to in Article 42 of Schedule I to the said Act, cannot be paid exactly, by reason of the fact that the necessary notarial stamps are not in circulation, then in lieu of such stamps, during the period commencing on the date of publication of this notification in the *Official Gazette* and ending on the 31st December 2002, Adhesive Court Fee Stamp shall be used for the purpose.

**Notification of the Bombay Stamp Act, 1958, dated 6th May, 2002**

**(Mortgage Deed Executed for Housing Loan)**

**(M.G.G. Extraordinary No. 124, Part IV-B, at Page No. 506, No. Mudrank. 2002/875/CR-173/M-1, dated 6th May 2002)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra hereby reduces the stamp duty chargeable on the instruments of mortgage deed executed for housing loan chargeable under sub-clause (ii) of clause (b) of article 33; clause (b) of article 40 and clause (ii) of article 54 of Schedule I to the said Act, to two rupees and fifty paise for every rupees five hundred or part thereof for the amount secured, subject to such instrument being accompanied by the Bank Sanction letter, and the purpose of loan specifically mentioned in the instrument, with effect from 1st May, 2002.

*Explanation.* - For the purpose of this notification :-

(a) the expression "Bank" includes public sector banks, housing finance companies, co-operative banks and scheduled banks involved in the business of housing finance;

(b) the expression "Housing loan" means loan or advance given for purchase, repairs or building of a house, or for construction of a housing scheme, or for purchase of land for residential purpose.

**Notification of the Bombay Stamp Act, 1958, dated 6th May, 2002**

**(In Article 25 : Conveyance) w.e.f. 1st May 2002)**

**(M.G.G. Extraordinary No. 124, Part IV-B, at Page No. 508, No. Mudrank. 2002/875/CR-173/M-1, dated 6th May 2002)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958). The Government of Maharashtra being satisfied that it is necessary to do so in the public interest, hereby reduces, with effect from 1st May 2002 the maximum duty chargeable under clause (da) of article 25 of Schedule I to the said Act, to rupees twenty-five crores.

**Notification of the Bombay Stamp Act, 1958, dated 6th May, 2002**

**(In Article 25 : Conveyance) (w.e.f. 1st May 2002)**

**(M.G.G. Extraordinary No. 124, Part IV-B, at Page No. 510), No. Mudrank-2002/875/C.R. 173-M-1, dated 6th May 2002** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of Government Notification, Revenue and Forests Department No. STP. 1094/C.R.-369/(c), M-1, dated the 11th May, 1994, the Government of Maharashtra hereby reduces with effect from 1st May 2002, the duty with which an instrument of securitisation of loans or of Assignment of Debt with underlying securities is chargeable under clause (a) article 24 of Schedule I to the said Act, to fifty paise for every five hundred rupees or part thereof, of the loan securitised or debt assigned with underlying securities, subject to maximum of rupees one lakh, and in case of instrument of Assignment of Receivables in respect of use of credit cards to two rupees and fifty paise for every five hundred rupees or part thereof.

**Notification of the Bombay Stamp Act, 1958, dated 6th May, 2002**

**(Stamp Duty chargeable on the Instruments of Hypothecation, Pawn or Pledge) w.e.f. 1st May 2002.**

**(M.G.G. Extraordinary No. 123, Part IV-B, at Page No. 502), No. Mudrank-2002/875/CR-173/M-1, dated 6th May 2002** - In exercise of the powers, conferred by clause (a) of section 9 by the Bombay Stamp Act, 1958 (Bombay LX of 1958) hereinafter referred to as "the said Act"), the Government of Maharashtra hereby reduces, with effect from 1st May 2002, the Stamp Duty chargeable on the Instruments of Hypothecation, Pawn or Pledge under clause (2) of Article 6 in Schedule I appended to the said Act for the purposes mentioned in column (2) of the Annexure appended to his Order to the extent specified against each of them in column (3) of the said Annexure.

*Explanation.* - Where a fresh Instrument of Hypothecation, Pawn or Pledge is executed for securing repayment of money already advanced by way of loan between the same parties and for the same purpose and for the same amount and the Stamp Duty in respect of earlier instrument "has already been paid, then the stamp duty chargeable on such fresh instrument shall be as is payable under clause (h) of Article (5) in the Schedule I to the said Act.

**Annexure**

<i>Sr. No</i>	<i>Purpose</i>	<i>Reduced Rate</i>
(1)	(2)	(3)
1.	Securing repayment of money advanced or to be advanced by way of loan upto Rs. 5,00,000.	One hundred rupees for every rupees 1,00,000 or part thereof.
2.	2. Securing repayment of money advanced or to be advanced by way of loan of more than Rs. 5,00,00.	Rupees 500 plus two hundred and fifty rupees for every rupees, 1,00,000 or part thereof of the amount in excess of Rs. 5,00,000.
3.	Securing repayment of money advanced or to be advanced by way of loan or an existing or future debt for export of goods to foreign countries.	One hundred rupees for every rupees 1,00,000 or part thereof.
4.	Securing repayment of money advanced or to be advanced by way of loan or an existing or future debt of a higher amount than one secured by earlier instrument of like nature.	Same duty as is payable under entry 1, 2, or 3 above less the amount of duty paid on earlier instrument of like nature.

**Order No. Mudrank 2001/C.R.666/M-1, dated the 20th May 2002** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby, with effect from the date of publication of this order in the *Maharashtra Government Gazette* till the 31st March 2006, remits the stamp duty chargeable under Article 6 (Agreement Relating to Deposit of Title Deeds, Pawn, Pledge or Hypothecation), Article 25 (conveyance), Article 33 (Further charge on mortgaged property), Article 36 (Lease), Article 40 (Mortgage-Deed) and Article 54 (Security-Bond or Mortgage-Deed) in the Schedule I appended to the said Act on the instruments executed by any person for starting an industrial unit or units or its or their expansion situated in the area of the Special Economic Zone established by the Government in pursuance of the policy framed under the Government Resolution, Industries, Energy and Labour Department No. SEZ. 2001/(152)IND-2, dated the 12th October 2001.

*Explanation.* - For the purpose of this order "an industrial unit" means an industrial unit situated in the Special Economic Zone and certified by the Development Commissioner (Industries), Mumbai, or by any other officer authorised by him in this behalf, as a "Unit in the Special Economic Zone".

**No. Mudrank. 2001/2745/CR-649/M-1 dated the 1st August 2002** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits stamp duty chargeable on the agreements to be executed between Maharashtra Maritime Board on the one hand, and M/s. Balaji Leasing and Industries Private Limited and M/s. Amma Lines Private Limited on the other hand for development of the Dighi and Revas-Aavare Ports, respectively, as per the Ports Development Policy prescribed under Government Resolution, Home Department No. JET. 05/2000/CR-32/Ports-2, dated the 28th November 2000 and Government Resolution No. JET. 05/2002/CR-32/Ports-2, dated the 24th April 2002.

**Notification of the Bombay Stamp Act, 1958, dated 1st January, 2003**

**No. Mudrank. 2002/3981/C.R.843(1)/M-1, dated the 1st January 2003, (M.G.G., Extraordinary, Part IV-B, at Page No. 9, dated 1st January, 2003)** - In exercise of the powers conferred by clause (f) of section 2 of Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"); and in suppression of the previous notifications issued in this behalf, so, far as they relate to the Districts of Pune, Thane and Nagpur, the Government of Maharashtra hereby appoints the officers mentioned in column (2) of the Schedule hereto appended, to be the respective "Collector", for the Registration Districts formed under the Registration Act, 1908 as mentioned in column (3) thereof, for the purpose of the said Act.

Schedule

<i>Serial No.</i>	<i>Officers</i>	<i>Registration District</i>
<b>1</b>	<b>2</b>	<b>3</b>
1	Joint District Registrar (Class-I), Pune	Pune City
2	Joint District Registrar (Class-I), (Lower Grade), Pune	Pune Rural
3	Joint District Registrar (Class-I), Thane	Thane City
4	Joint District Registrar (Class-I), (Lower Grade), Thane	Thane Rural
5	Joint District Registrar (Class-I), Nagpur	Nagpur City
6	Joint District Registrar (Class-I), (Lower Grade), Nagpur	Nagpur Rural

**Notification of the Bombay Stamp Act, 1958, dated 1st January, 2003**

**No. Mudrank. 2002/3981/C.R./843(2)/M-1, dated the 1st January 2003, (M.G.G., Extraordinary, Part IV-B, at Page No. 11, dated 1st January, 2003)** - In exercise of the powers conferred by clause (f) of section 2 of Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"); and in suppression of all previous notifications issued in this behalf, the Government of Maharashtra hereby appoints with effect from 1st January 2003, the Joint District Registrar (Class-1 Lower Grade) of the Districts of Satara, Raigad, Ratnagiri, Sindhudurg, Dhule, Beed, Jalna, Latur, Parbhani, Osmanabad, Buldhana, Yeotmal, Gadchiroli, Wardha, Bhandara and Chandrapur appointed under the Registration Act, 1908, vide Government Resolution, Revenue and Forests Department No. EST.200 1/C.R.298/M-1, dated 30th November, 2002, to be the "Collector" within their respective jurisdiction for the purpose of the said Act.

**No. EST. 2003/53/CR-64(A)/M-1, dated the 24th February 2003** - In exercise of the powers conferred by clause (f) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the Government Notifications, Revenue Department No. STP 1057-(b)-R. dated the 4th February 1959 and No. STP. 1091/3528/CR-772/M-1, dated the 12th February 1999 so far as it relates to the appointment of the Collector of Stamps, Mumbai and Mumbai Suburban District, the Government of Maharashtra hereby appoints the superintendent of Stamps, Mumbai, and the Additional Superintendent of Stamps, Mumbai, to be the Collector of the District of Mumbai City and the Mumbai Suburban District, respectively, for the purposes of the said Act.

**Notification of the Registration Act, 1908 w.e.f. 1st April 2003**

**(M.G.G., Extraordinary No. 31, Part IV-A, at Page No. 167, dated 26th March, 2003), Notification No. RGN. 2002/775/C.R. 165/M-1, dated 26th March, 2003** - In exercise of the powers conferred by section 78 of the Registration Act, 1908 (XVI of 1908), in its application to the State of Maharashtra, the Government of Maharashtra hereby, with effect from the 1st April 2003, amend the Table of Fees published under the Government Notification, Revenue Department No. RGN. 1558/67731-N, dated the 17th July 1961, and the same is hereby published as required by section 78 of the said Act, as follows, namely :-

In the said Notification, in the Table of Fees, in Article 1, in clause (4), for sub-clause (a) the following shall be substituted, namely :-

"(a) If the amount of value of the consideration or of the property to which such instrument relates, is wholly expressed therein :-



When the amount or, value does not exceed  
Rs. 10,000

When the amount or value exceeds Rs. 10,000  
Rs. 100 plus Rs. 10 for every rupees one thousand or part thereof in excess of Rs. 10,000 subject to the maximum fee of Rs. 30,000.

**Order No. Mudrank.-2003/C.R. 2/M-1. Dated the 2th July 2003, (M.G.G. Part IV B. Ext page 745)** - In pursuance of the proviso to rule 14 of the Bombay Stamp Rules, 1939, the Government of Maharashtra hereby directs that whenever the stamp duty payable under the Bombay Stamp Act, 1958 (Bombay LX of 1958), in respect of any instrument referred to in article 42 of Schedule I to the said Act, cannot be paid exactly, by reason of the fact that the necessary notarial stamps are not in circulation, then in lieu of such stamps during the period commencing on the date of publication of this notification in the *Official Gazette* and ending on the 31st December 2003, Adhesive Court Fee Stamps shall be used for the purpose.

#### **The Bombay Stamp (Third Amendment) Act, 2003**

**Notification No. Mudrank 2003/523/C.R. 138/M-1** - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Stamp (Third Amendment) Act, 2003 (Maharashtra XVI of 2003), the Government of Maharashtra, hereby appoints the 1st, May, 2003 to be the date on which said Act, shall come into force.

**Notification under Section 9(a) of the Bombay Stamp Act, 1958, No. Mudrank.2003/692/C.R.186/M-1, dated 20th October, 2003, (M.G.G., Extraordinary No. 261, Part IV-B, at Page No. 1108, dated 20th October, 2003)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby reduces, from the 1st April, 2003 to 31st March 2004, the stamp duty chargeable on the instruments under clause (c) of article 5, clauses (2) and (3) of article 19 and clause (f) of article 43 of Schedule-I to the said Act, pertaining to the transfer of shares, on all trading terminals located within the State of Maharashtra where the actual delivery thereof does not take place within the prescribed time period from rupee one for every rupees ten thousand or part thereof to twenty paise for every rupees ten thousand or part thereof.

Notification under Section 9(a) of the Bombay Stamp Act, 1958, dated 21st October, 2003. (The stamp duty payable on the instruments of conveyance relating to properties involved in amalgamation of companies of Information Technology (Software, E-commerce, interact Infrastructure Services, etc.)

**(M.G.G., Extraordinary No. 262, Part IV-B, at Page No. 1111, dated 21st October, 2003), No. Mudrank, 2002/1616/CR-324/M-1 dated the 21st October 2003** - Whereas, Government of Maharashtra has by its order; Revenue and Forests Department, No. Mudrank, 2000/C.R., 1026/M-1., dated the 5th March, 2001 (hereinafter referred to as "the said Order"), issued in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as the said Act"), reduced with effect from the 1st April, 2000, the stamp duty payable on the instruments of conveyance relating to properties involved in amalgamation of companies of Information Technology (Software, E-commerce, interact Infrastructure Services, etc.) which have been so certified by the Development Commissioner (Industries) or any other officer authorised by him in this behalf, to ten per cent of the stamp duty chargeable under clause (da) of article 25 in the Schedule I appended to the said Act;

And whereas, the Government of Maharashtra, considers it expedient to reduce stamp duty payable on the instruments of conveyance relating to properties involved in reconstruction of the companies of Information Technology;

Now, therefore, in exercise of the powers conferred by clause (a) of Section 9 of the said Act, the Government of Maharashtra being satisfied that it is necessary so to do in the public interest, hereby amends the said Order, as follows, namely:-

"(i) In the said Order, for the words "amalgamation of companies" the words "amalgamation or reconstruction of companies" shall be substituted.

(ii) This concession would be valid till 3rd June 2003."

**Order No. Mudrank. 2003/C.R. 175/M-1, dated the 31st October, 2003** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act") the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable under clause (b) of article 25 of the Schedule-I of the said Act on the instruments executed by any person in favour of any Municipal Corporation or Municipal Council in the State (hereinafter jointly referred to as "the local authority") involving free of cost transfer of immovable property or development or construction for producing public amenities against the sanction of Transferable Development Rights or additional Floor Space Index, as the case may be, as per the Development Control Rules prepared by the local authority.

**Order No. Mudrank.-2003/742/C.R. 317/M-1, dated the 31st October, 2003** - In exercise of the powers conferred by Sub-clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in public interest, hereby remits the stamp duty chargeable under Article 5(h) (Instrument of Agreement), Article 5(g-a) (Development Agreement), Article 47 (Joint Venture Agreement), Article 48(a) to (e) (Power of Attorney) and Article 48(g) (Power of Attorney given for development) in the Schedule-I appended to the said Act, to be executed between the Maharashtra Industrial Development Corporation and a private developer, under the policy known as Development of Industrial Parks through Private Sector Participation.

*Explanation.* - For the purpose of this order "private developer" shall mean and include any person, Firm, Institute, Company or Joint Venture Company who has been allotted the work of development of the Industrial Park and who has been certified by the Competent Authority or any Officer authorised by him in this behalf, appointed by the Maharashtra Industrial Development Corporation.

**Order No. Mudrank.-2003/C.R. 494/M-1, dated the 17th November, 2003 (M.G.G., Extraordinary No. 291, Part IV-B, at Page No. 1218, dated 17th November, 2003).** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty chargeable on the instruments under Article 5(h) (Agreement) and Article 48(d) (Power of Attorney), in the Schedule-I appended to the said

Act, executed by Women's Self-help Groups (WSHG) in favour of the Banks and other Financial Institutions for obtaining loans under the Scheme.

**No. Mudrank.-2003/2093/C.R.462/M-1, dated the 29th December 2003 (M.G.G., Extraordinary No. 329, Part IV-B, at Page No. 1357 dated 29th December 2003)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest hereby remits the stamp duty chargeable under the said Act on instruments Hypothecation, Pawn, Pledge [Article 6(2)], Conveyance (Article 25) in Schedule-I appended to the said Act, executed by the Non-Information Technology entities such as leasing and financial institutions or companies, acquiring space/premises in the Public/Private I.T. Park in A and B areas, for subsequent leasing thereof under section 36 and/or 36(A) to the I.T. Units and the I.T. Enabled Services Units, 100% Stamp Duty exemption in Public I.T. Parks and 75% Stamp Duty exemption in Non-Public Sector I.T. Parks for the the period commencing from the 4th June 2003 and ending on the 31st May 2008.

*Explanation.* - (1) For the purpose of this order leasing and Financial Institutions/Companies means such institutions or companies certified as such by the Reserve Bank of India or the Registrar of Companies, as the case may be.

(2) For the purpose of this order, a unit of "Information Technology" or a unit of "Information Technology Enabled Services" means a unit which is certified to be such unit, by the Development Commissioner (Industries), or any other officer authorised by him in this behalf,

**No. Mudrank.-2003/2093/C.R.462/M-1, dated the 29th December, 2003 (M.G.G., Extraordinary No. 329, Part IV-B, at Page No. 1356 dated 29th December 2003)** - Wheres the Government of Maharashtra had issued an Order, Revenue and Forests Department, No. Mudrank 2000/CR-1026/M-1, dated the 5th March 2001 in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), and thereby remitted 90% of the stamp duty chargeable under the said Act, on instruments of Conveyance, under clause (da) of Article 25, under Schedule-I to the said Act, relating to properties involved in amalgamation of Units of Information Technology (Software E-Commerce, Internet Infrastructure Services, etc.) till the period ending on 31st March 2006;.

And Whereas, the Government of Maharashtra considers it expedient to allow such remission of stamp duty with certain modifications;

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest hereby declares that the remission of the 90% of the stamp duty under the said Order shall be available to the Units or companies of Information Technology and I.T. Enabled Service Unit (Software, E-Commerce, Internet Infrastructure Services, etc.) in respect of said instruments of conveyance (Article 25) and also on the instruments relating to properties involved in amalgamation, demerger or reconstruction of units or companies of Information Technology, under clause (da) of Article 25, for the period commencing on 4th June 2003 and ending on the 31st May 2008.

*Explanation.* - For the purpose of this order, a unit of "Information Technology" or a unit of "Information Technology Enabled Services" means a unit which is certified to be such unit, by the Development Commissioner (Industries), or any other officer authorised by him in this behalf.

**No. Mudrank.-2003/2093/C.R.462/M-1, dated the 29th December, 2003 (M.G.G., Extraordinary No. 329, Part IV-B, at Page Nos. 1354 to 1355 dated 29th December 2003)** - Wheres the Government of Maharashtra had issued an Order. Revenue and Forests Department, No. Mudrank 2000/CR-1026/M-1, dated the 5th March 2001, in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), and thereby remitted the stamp duty chargeable under the said Act, on instruments of Hypothecation, Pawn, Pledge, Deposit of Title Deeds (Article 6), Conveyance (Article 25) further charge on mortgage property (Article 33), Lease (Article 36), Mortgage Deed (Article 40) and Security Bond on Mortgage Deed (Article 54), under Schedule-I to the said Act, on the instruments executed by any person for starting a new industry and a new extension of the industry in Group C, D and D+ areas and in no industry districts, for the period ending on 31st March 2006;

And Whereas, the Government of Maharashtra considers it expedient to allow such remission of stamp duty with certain modifications;

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest hereby declares that the remission of the stamp duty shall be available on instruments of Hypothecation, Pawn, Pledge Deposit of Title Deeds (Article 6), Conveyance (Article 25), further charge on mortgage property (Article 33), Lease (Article 36), Mortgage Deed (Article 40) and Security Bond on Mortgage Deed (Article 54), under Schedule-I to the said Act, and hereby further remits 90% of the Stamp Duty chargeable on the additional instruments of Leave and Licence Agreement (Article 36(A)) and Transfer of Lease (Article 60) executed by any person for starting a new I.T. Unit and I.T. Enabled Services Unit and a new extension of I.T. Unit and I.T. Enabled Services Unit in Group C, D and D+ areas and in no industry districts for the period commencing on the 4th June 2003 an ending on the 31st May 2008.

*Explanation.* - For the purpose of this order, a new "Information Technology Unit" and "Information Technology Enabled Services Unit" or "new extension of I.T. Unit" and "LT. Enabled Services Unit" means an industrial unit which is certified to be such unit, by the Development Commissioner (Industries), or any other officer authorised by him in this behalf.

Order under the Bombay Stamp Act, 1958, dated the 29th December 2003. (Article 6(2) - Hypothecation, Pawn, Pledge, Deeds). (Article 25 - Conveyance). (Article 36 Lease)

**No. Mudrank. 2003/2093/C.R.462/M-1, dated the 29th December 2003 (M.G.G., Extraordinary No. 329, Part IV-B, at Page Nos. 1352 to 1353 dated 29th December 2003)** - Wheres the Government of Maharashtra had issued an Order, Revenue and Forests Department, No. Mudrank 2000/4229/CR-1064/M-1, dated the 5th May 2001 in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), and thereby remitted the fifty per cent of stamp duty chargeable under the said Act, on instruments relating to Hypothecation, Pawn, Pledge, Deeds [Article 6(2)], Conveyance (Article 25) and, Lease (Article 36), in Schedule-I to the said Act on the instruments executed by Information Technology Units and Bio-Tech Units for starting a "new unit" in IT. Park and Bio-Tech Park, in Non-Public Sector in Group A and Group B areas for the period commencing from the 1st April 2001 and ending on 31st March 2006;

And whereas, the Government of Maharashtra considers it expedient to allow such remission of stamp duty with certain modifications;

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest hereby declares that the remission of seventy five per cent of the stamp duty chargeable on the instruments relating to Hypothecation, Pawn, Pledge, Deeds [Article 6(2)], Conveyance (Article 25) and Lease (Article 36),

and remission of 90% of the stamp duty chargeable on the additional instruments of Leave and Licence Agreement [Article 36(A)] and Transfer of Lease (Article 60), executed by IT. Units and IT. Enabled Services Units for starting a new Information Technology Unit in Information Technology Park in Non-Public Sector in Group A and Group B areas shall be available for the period commencing on the 4th June 2003 and ending on the 31st May 2008.

*Explanation.* - For the purpose of this order, "Information Technology Unit" and "Information Technology Enabled Services Unit" means the units which are so certified to be such unit by the Development Commissioner (Industries), or any other officer authorised by him in this behalf, within the Non-Public Sector in Group A and Group B areas, classified as such areas under the Package Scheme of Incentives, 2001.

**No. Mudrank.2003/2093/C.R.462/M-1, dated the 29th December 2003 (M.G.G., Extraordinary No. 329, Part IV-B, at Page Nos. 1350 to 1351 dated the 29th December 2003)** - Whereas the Government of Maharashtra had issued an Order, Revenue and Forests Department, No. Mudrank 1098/3068/CR-595/M-1, dated the 20th February 1999, in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), and thereby remitted the stamp duty chargeable under the said Act, on instruments of Hypothecation, Pawn, Pledge, [Article 6(2)], Conveyance (Article 25) and Lease deed including Equipment Lease (Article 36) in the Schedule I to the said Act, executed by the Information Technological Units for starting unit in Information Technology Centre and further declared, vide Revenue and Forests Department, Order No. Mudrank 2000/4229/CR-1064/M-1, dated the 5th May 2001, that the remission of stamp duty granted under the said Order shall be made available to the Information Technological Units located in Information Technology Park in Public Sector for the period ending on 31st March 2006;

And Whereas, the Government of Maharashtra considers it expedient to allow such remission of stamp duty with certain modifications;

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest hereby declares that the remission of the stamp duty chargeable on the instruments of Hypothecation, Pawn, Pledge [Article 6(2)], Conveyance (Article 25), and Lease (Article 36) shall be available to the said units, as hereinafter provided for the period commencing on the 4th June 2003 and ending on the 31st May 2008 and hereby further remits 90% of the stamp duty chargeable on the instruments of Leave and Licence Agreement [Article 36(A)] and Transfer of Lease/Assignment Lease. (Article 50), executed by information Technology Units and Information Technology Enabled Services Units for starting a new unit in Information Technology Parks in Public Sector, for the period commencing on the 4th June 2003 and ending on the 31st May 2008;

*Explanation.* - For the purpose of this order, "Information Technology Unit" and "Information Technology Enabled Services Unit" means the units which are so certified by the Development Commissioner (Industries) or any other officer authorised by him in this behalf, being the Units in Information Technology Parks in Public Sector.

**Notification No. Mudrank.2004/3518/(03)/CR-58/M-1. dated the 7th February, 2004 Bombay Stamp Rules, 1939** - In pursuance of the powers conferred by rule 9 of the Bombay Stamp Rules, 1939 and of all other powers enabling it in this behalf, the Government of Maharashtra hereby appoints the following designated Officers of the Bombay Port Trust at Mumbai in respect of the documents of Delivery Order to be the Proper Officers for the purposes of the said rule 9, namely:-

"Sr. No. Designation of Officers

1. Shed Superintendent
2. Assistant Office Superintendent
3. Senior Assistant

**No. Mudrank.2004/38/C.R.68/M-1, dated the 26th February, 2004 (M.G.G., Extraordinary No. 49, Part IV-B, at Page Nos. 174 to 175 dated the 26th February, 2004)** - Whereas the Government of Maharashtra had issued an Order, Revenue and Forests Department, No. Mudrank 2003/742/C.R.317/M-1, dated the 31st October 2003, in exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) (hereinafter referred to as "the said Act"), and thereby remitted the stamp duty chargeable under the said Act, on instrument of Agreement [Article 5(h)], development Agreement [Article 5(g-a)], Joint Venture Agreement [Article 47], Power of Attorney [Article 48(a) to, (b)], and Power of Attorney given for development [Article 48(g)], in Schedule-I appended to the said Act, to be executed between the Maharashtra industrial Development Corporation and a private developer, under the policy known as Development of industrial Parts through Private Sector Participation;

And Whereas, the Government of Maharashtra considers it expedient to further allow such remission of stamp duty with certain modifications;

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty chargeable also on the instruments of Lease (Article 36), Leave and Licence Agreement [Article 36(a)], and Transfer of Lease/Assignment Lease (Article 60), in the Schedule-I appended to the said Act, to be executed between the Maharashtra Industrial Development Corporation and a private developer, Under the policy known as the Development of Industrial Parks through Private Sector Participation, and also the instruments of Mortgaged Deed (Article 40 of the said Schedule), executed between the Joint Venture Company and the Banks/ Financial Institutions.

*Explanation.* - For the purpose of these order, "private developer" shall mean and include any person, Firm, Institute, Company or a Joint Venture Company who has been allotted the work of development of the Industrial Part and who has been certified by the Competent Authority or any Officer authorised by it in this behalf, as a private developer, appointed by the Maharashtra Industrial Development Corporation, and Financial Institution/Company means an Institution or a Company certified as such institution or Company by the Reserve Bank of India or the Registrar of Companies, as the case may be.

**Order No. Mudrank. 2003/11/C.R.154/M-1, dated the 27th February, 2004** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra having satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable under the Schedule-I appended to the said Act, on the instruments pertaining to Pawn, Pledge and Hypothecation [Article 6 (2)], Mortgage Deed (Article 40) and Security Bond or Mortgage Deed (Article 54), executed by the beneficiaries availing loan from the Maulane Azad Alpasankhyank Arthik. Vikas Mahamandal, Maryadit, Mumbai.

**Order No. Mudrank, 2004/1449/C.R.276/M-1, dated the 1st July, 2004** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra having been satisfied that it is necessary to do so in the public interest, hereby remits in whole, the stamp duty chargeable under the Schedule I appended to the said Act, on the instruments of Pawn or Pledge chargeable under Article 6(2) and on the instruments of Reconveyance chargeable under Article 51 executed by or in favour of the Co-operative Credit Society relating to realisation of the debt by mortgage of gold or silver.

(M.G. Part IV-B. Ext. page 529)

**Order No. Mudrank, 2004/1636/C.R.-436/M-1, dated the 1st July, 2004** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra having satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable under Article 4 of the Schedule I appended to the said Act, on the instruments of affidavit or declaration made for obtaining Caste Certificate/Income Certificate/Domicile Certificate/Nationality Certificate or for any other purpose of being filed or used before any Government Authority or in any Court or before the officer of any Court.

(M.G. Part IV-B. Ext. page 525)

**Order No. Mudrank, 2002/32/C.R.281/M-1, dated the 11th August, 2004** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra being satisfied that it is necessary to do so in public interest, hereby remits the stamp duty chargeable on the instrument under Articles 5(f), (g), 43(c) and (d), respectively in the Schedule I appended to the said Act relating to the purchase and sale of "Oil Seeds" and "Turmeric" for the period of three years.

(M.G. Part IV-B. Ext. page 813)

**Notification No. Mudrank, 2004/4125/C.R.690/M-1, dated the 31st December, 2004.** - In exercise of the powers conferred by section 10A of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, hereby directs that, with effect from the 1st January, 2005, the payment of stamp duty on the Insurance policies to be executed by the Insurance Companies, shall be made by their Head Office or Regional Office or Zonal Office, by way of cash or by demand draft or by pay order, in any Government Treasury or sub-Treasury or General stamp Office, Mumbai.

(M.G. Part IV-B. Ext. page 1297)

#### **Bond, Debenture, Debenture Stock etc. - maximum duty chargeable**

**Order No. Mudrank, 2005/C.R.237/M-1, dated the 13th May, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the Government Order, Revenue and Forests Department, No. Mudrank. 1097/4946/CR-859/M-1, dated the 25th March, 1998, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby prescribes the maximum duty chargeable under Articles 5(c), 43(f) and 51A(b)(i) of Schedule I appended to the said Act, on the instruments of bonds, debenture, debenture stock, or any other marketable debt securities of like nature, to be the same as the duty chargeable on the instruments of Government securities under Article 5(b), 43(g) and 51A(a) of the said Schedule I.

(M. G. Part IV-B, page 486)

#### **Educational Loan - remittance of Stamp duty**

**Notification No. Mudrank, 2005/C.R.204/M-1, dated the 4th June, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable on any instrument, executed by a student, for availing educational loan, chargeable under clause (1) of article 6, sub-clause (ii) of clause (b) of article 33, clause (b) of article 40 and clause (ii) of article 54 of the Schedule I appended to the said Act.

(M. G. Pt. IV-B, page 602)

#### **Housing loan reduction of Stamp duty**

**Notification No. Mudrank, 2005/C.R.204/M-1, dated the 4th June, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in partial modification of the Government Notification, Revenue and Forests Department, No. Mudrank. 2002/875/CR-173/M-1, dated the 6th May, 2002, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby reduces the stamp duty chargeable under clause (1) of article 6, sub-clause (ii) of clause (b) of article 33, clause (b) of article 40 and clause (ii) of article 54 of the Schedule I appended to the said act, on any instrument executed for availing housing loan, more particularly described in column (1) of the Schedule appended hereto, to the extent specified against each of them in column (2) thereof.

Schedule

<i>Description of instrument</i>	<i>Rate of Stamp Duty</i>
(1)	(2)
Instrument executed for availing housing loan,-	
(a) if it does not exceed rupees one lakh	Nil.
(b) if it exceeds rupees one lakh but does not exceed rupees ten lakh.	Two rupees and fifty paise for every rupees one thousand or part thereof.

(M.G. Part IV-B. page 601)

**Notification No. Mudrank. 2005/C.R.-427/M-1, dated the 24th August, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and of all other powers enabling it in that behalf, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable on instruments and documents recording transfer (including a decree or order of any nature of any court) of the moveable and immoveable properties of Dabhol Power Company to Ratnagiri Gas and Power Private Limited, being a joint venture of National Thermal Power Corporation Limited and Gas Authority of India Limited, under articles 5(h), 25, 36, 52 and 60 of Schedule I appended to the said Act.

**Notification No. Mudrank.2005/C.R.-256/M-1, dated the 26th August, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the Public interest, hereby rescinds, with effect from the 7th May 2005 Government Order, Revenue and Forests Department, No. Mudrank. \*1096/4485/C.R. 892/M-11, dated the 6th March, 1997, and Government Order, Revenue and Forests Department, No. Mudrank. \* [2002/875/C.R.173/ M-1], dated the 6th May, 2002.

\* See Corrigendum dated 2nd January, 2006.

**Order No. Mudrank 2005/2261/C.R.400/M-1, dated 29th October, 2005** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby, with effect from the date of publication of this order in the Maharashtra Government Gazette till the 31st March 2006, remits the stamp duty chargeable under article 5 (g-a) (i) (Agreement Relating to Development), article 25 (conveyance) and article 36 (lease) of the Schedule I appended to the said Act on the instruments executed between the land owners and developers of SEZ, as a first transaction, for the establishment of the Special Economic Zone as declared by the Government in pursuance of the policy framed under the Government Resolution, Industry, Energy and Labour Department, No. SEZ. 2001/(152)/IND-2, dated the 12th October, 2001, read with the Corrigendum to the said Government Resolution, Industry, Energy and Labour Department, No. SEZ. 2001/(152)/IND-2, dated the 24th October, 2005.

**Notification No. EST. 2004/4013/CR. 687/M-1, dated 6th February, 2006** - In exercise of the powers conferred by clause (f) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) and in supersession of the Government Notification, Revenue and Forests Department, No. EST. 2003/53/CR-64(A)/M-1, dated the 24th February 2003, the Government of Maharashtra hereby appoints with effect from 1st March, 2006, each of the officers from General Stamp Office, Mumbai, mentioned in column (2) of the Schedule hereto appended, to be the "Collector" for the respective area shown in column (3), for the purpose of the said Act.

Schedule

<b>Sr. No.</b>	<b>Officers</b>	<b>Area</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Collector of Stamps (Mumbai)	Mumbai District
2.	Collector of Stamps (Andheri)	Revenue Taluka of Andheri
3.	Collector of Stamps (Borivali)	Revenue Taluka of Borivali
4.	Collector of Stamps (Kurla)	Revenue Taluka of Kurla
5.	Collector of Stamps (Enforcement-I).	Mumbai City District and Mumbai Suburban District.
6.	Collector of Stamps (Enforcement-II)	Mumbai City District and Mumbai Suburban District.

**Schedule I, Entry (D), Para (1), Article 36A and Clause (a)(i) of the Bombay Stamp Act (40 of 1958)**

**Reduction in stamp duty on the Instrument of Leave and Licence Agreement.**

**Order dated 8.2.2006**

In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest hereby reduces the stamp duty chargeable under Entry (D) in paragraph (1) of sub-clause (i) of Clause (a) of Art. 36A of Schedule I appended to the said Act on the Instrument of Leave and Licence Agreement more particularly described in the column (1) of the Schedule appended hereunder to the extent specified in column (2) thereof.

Schedule



<i>Description of instrument</i>	<i>Rate of Stamp Duty</i>
(1)	(2)
It relating to residential premises for a period not exceeding sixty months and where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees ten lakh but does not exceed rupees twenty lakh for a single term of twelve months.	Three thousand rupees for every term of twelve months or part thereof.

(Order dated 8.2.2006 published in M.G.G. dated 8.2.2006, (Extra), Part IV-B, Page 14)

**Art.6(2) - Remission of stamp duty on instruments of Hypothecation, Bond, Pledge, Art.25 - Conveyance, Art.36 - Lease of Schedule I and Section 9 of the Act, 1958 for new Biotech Units in Public Sector Biotech Park.**

**Order No. Mudrank. 2002/1965/C.R. 476/M-1, dated the 16th March, 2006 (M.G.G., Extraordinary No. 45, Part IV-B, at Page No. 280, dated 16th March, 2006)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable on the instruments of hypothecation, pawn pledge [Article 6(2)], conveyance (Article 25) and lease (Article 36), in Schedule I appended to the said Act, executed by the Biotech units for starting a New Biotechnology Unit in the Public Sector Biotech Park, with effect from the date of publication of this order in the Maharashtra Government Gazette till the 31st March, 2006.

*Explanation.* - For the purpose of this Order, "Biotechnology Unit" means a unit, which is so certified by the Development Commissioner (Industries) or any Officer authorized by him in this behalf, located in the Public Sector Biotech Park.

(M.G. Part IV. B. page 280)

**Notification No Mudrank.2003/2913/C.R. 598/M-1, dated the 17th March, 2006 (M.G.G. Extraordinary No. 47, Part IV-B, at Page No. 283, dated 17th March, 2006)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty, in the whole, chargeable on the instruments of Agreement or conveyance executed by the Cotton Markets Labour Board for Brihan Mumbai, in favour of its members in respect of residential units in the buildings constructed on Survey No. 14 (Part), at Chembur Village, Kuria (East), Mumbai.

(M.G. Part IV. B. page 283)

**Order No. Mudrank-2003/C.R.729/M-1, dated 13th April, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty, chargeable under Article 36 in the Schedule I appended to the said Act, on the instruments of lease relating to the plot of land admeasuring 40,470 square metres in part of plot numbers C-47 to C-51 and R 2A and R 2B of G Block in Bandra-Kurla Complex, Mumbai to be executed between the Mumbai Metropolitan Region Development Authority (M.M.R.D.A.) and United States of America (U.S.A.)

Notification of the Bombay Stamp Act, 1958 dated the 23rd May, 2006 [remits the stamp duty in the whole, chargeable under Article 51A in the Schedule I (Article 51A - Record of Transactions (Electronic or otherwise) effected by a Training Member through a Stock Exchange or the Association referred to in Section 10B)]

**Notification No. Mudrank 2006/C.R. 108/M.1, dated 29th April, 2006**

**Bombay Stamp Act, (Amendment) 2006.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Stamp (Amendment) Act, 2006 (Maharashtra XII of 2006), the Government of Maharashtra hereby appoints the 1st May 2006 to be the date on which the said Act shall come into force.

**Order No. Mudrank-2006/C.R.290/M-1, dated 23rd May, 2006** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty in the whole chargeable under Article 51A of Schedule I appended to the said Act on the instruments of record of transaction relating to sale and purchase of securities by trading members and investors who are residing outside the State of Maharashtra.

**Article 29 of Bombay Stamp Act, 1958** - Notification of the Bombay Stamp Act, 1958 dated the 23rd May, 2006 (remits the stamp duty chargeable under Article 29 in the Schedule I (Article 29 - Delivery Order in respect of goods)

**Order No. Mudrank-2006/C.R.291/M-1, dated 23rd May, 2006** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it- is necessary so to do in the public interest, hereby remits the stamp duty chargeable under Article 29 of Schedule I appended to the 'said Act, on the delivery orders relating to the gems and jewellery items imported for the purpose of processing and subsequent export and for which specific exemption for custom duty is granted by the Central Government under any of its schemes.

Art. 29 of Bombay Stamp Act, 1958 refers to delivery order in respect of goods. It further describes regarding instrument entitling any person stated in the instrument or his assignee or the holder of the same to the delivery of any goods lying in any dock, port, warehouse including airport and cargo hub in which goods are stored or deposited on rent or hire or upon any wharf and deposit of title deeds.

The remission has been granted by the State Government on stamp duty pertaining to delivery orders - gems and Jewellery items imported for the purpose of processing and subsequent export. But this remission by the State Government is restricted to the items, which have been specifically exempted for custom duty granted by the Central Government under any of its schemes.

**Order No. Mudrank-2006/C.R.292/M-1, dated 23rd May, 2006** - In exercise, of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act"), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty, in the whole, chargeable on the Instruments of Agreement or its records or memorandum of an Agreement relating to purchase or sale of a Government Security under Clause (b) of Article 5 and on the instruments of record of transactions relating to sale and purchase of Government Securities by a trading member under Clause (a) of Article 51A of Schedule I appended to the said Act.

**Art. 51-A of Schedule I**

**Corrigendum : Reduction of stamp duty : Instruments of record of transactions : Purchase/Sale of Securities : Non-delivery of instruments of record of transactions of securities.**

**Order No. Mudrank-2006/C.R.293/M-1, dated 23rd May, 2006** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1956), (hereinafter referred to as "the said Act"), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby reduces the stamp duty chargeable on the instruments of transactions relating to the purchase or sale of the securities by \*[a trading member on self account in case of non-delivery under sub-section (ii) of clause (b) of article 51A of the Schedule appended to the said Act] from Twenty Paise to Ten Paise for every Rupees 10,000 or part thereof.

[M.G. Part IV-B. Page 743]

\* Substituted by corrigendum of dated 27-9-2006 (M.G.G. IV-B. Ext. page 1420).

**Notification No. Mudrank-2006/C.R.349/M-1, dated 17th June, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, hereby amends the Government Notification, Revenue and Forests Department, No. Mudrank. 2000/4229/CR-1064/M-1, dated the 5th May, 2001 as follows, namely:-

In the said notification for the figures, letters and the word "31st March, 2006", the figures, letters and the word "30th June, 2006" shall be substituted.

**Notification No. Mudrank-2006/C.R.294/M-1, dated 22nd June, 2006** - In exercise of the powers conferred by clause (ga) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, hereby appoints the Additional Controller of Stamps, Mumbai to be the Deputy Inspector General of Registration and Deputy Controller of Stamps, for Mumbai Division, for the purpose of section 32B of the said Act.

**Notification No. Mudrank-2004/2993/C.R.560/M-1, dated 15th July, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), (hereinafter referred to as "the said Act"), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits in the whole of the Stamp Duty chargeable under Article 34 in Schedule I, appended to the said Act, on instruments of gift deeds to be executed in favour of the Vipassana International Academy, Igatpuri, District Nashik, owned and managed by Sayagyi UBA Khin Memorial Trust, Igatpuri, District Nashik, relating to the properties specified in Schedule 1, by the donors specified in Schedule II, appended hereto.

Schedule I

<i>Sr. No.</i>	<i>Survey No. or C.T.S. No.</i>	<i>Description of Property</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	C.T.S. No. 420 A, Igatpuri, District Nashik.	Flat No. 1 admeasuring 45.48 sq. mts.
2.	Gat No. 359/2 + 342 Talegaon, Tal. Iadatpuri, District Nashik	Plot Nos. 21 to 36 totally admeasuring 8094.05 sq. mts.

Schedule II



<i>Sr. No.</i>	<i>Name</i>	<i>Plot No.</i>	<i>Area in sq. mts.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1.	Smt. Prabhadevi Gopaldas Bagadi	21	418.625
2.	Smt. Shiladevi Kela	22	422.875
3.	Smt. Kamala Arun Tosaniwal	23	600.000
4.	(a) Shri Narayan Onkar Patil (b) Shri Prakash Nagraj Brose	24	687.050
5.	Shri Surajmal Ramlal Chandak	25	440.000
6.	Shri Surajmal Ramlal Chandak	26	428.000
7.	Shri Vijaykumar J. Agrawal	27	541.500
8.	Shri Vijaykumar Jamunadhar Agrawal	28	456.000
9.	Shri Vijaykumar J. Agrawal through Agrawal Family Trust	29	600.000
10.	(a) Shri Narayan Shivanna Dasarwar (b) Sunil Haribhau Kulkarni (c) Shrimati Vidya D. Kulkarni	30	500.000
11.	Shri Rajiv Omprakash Agrawal	31	500.000
12.	Shri Narayan Shivanna Dasarwar	32	400.000
13.	Smt. Kausalya Natubhai Parikh	33	400.000
14.	Smt. Josna Manharlal Kothari	34	775.000
15.	Smt. Madhupuran Mehta	35	425.000
16.	Smt. Madhupuran Mehta	36	500.000
		----	-----
		Total	8094.05

**Notification No. Mudrank 2006/C.R. 349/M-1, dated the 29th July, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby amends the Government Order, Revenue and Forests Department, No. Mudrank 2000/4229/C.R. 1064/M-1, dated the 5th May, 2001, as follows, namely:-

In the said order, for the figures, letters, words and brackets "30th June 2006 (both inclusive)" the figures, letters and the words "31st March 2007, on the date of introduction of a revised package scheme of incentives, by the Industries, Energy and Labour Department of the State Government, whichever is earlier" shall be substituted.

**Notification No. Mudrank 2005/3359/C.R. 595/M-1, dated the 1st August, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby reduces the stamp duty chargeable under Article 25 in Schedule I appended to the said Act, to 0.5 per cent; on the instrument of first conveyance of land executed in relation to starting of a new "Mega Project" as defined and approved under the Government Resolutions, Industry, Energy and Labour Department, No. IDL. 1005/(C.R. 119)/ Industry-8, dated the 2nd June 2005 read with all the Government Resolution issued by the Industry, Energy and Labour Department, in this behalf, in the Group A and B classified areas which fulfils the conditions laid down by the Government Circular, Revenue and Forests Department, No. Mudrank 2005/3359/C.R. 595/M-1, dated the 1st August, 2006 for the period commencing on the date of publication of this order in the Maharashtra Government Gazette and ending on the 31st March, 2007.

**Notification No. Establishment 2006/C.R. 351/M-1, dated 22nd August, 2006** - In exercise of the powers conferred by clause (f) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of all the notifications issued in this behalf, the Government of Maharashtra hereby appoints the Superintendent of Stamps (Headquarters), to be the Collector for the purposes of sections 31 and 33 of the said Act, so far as it relates to the adjudication of proper stamps on the instruments executed as per the order of High Court in respect of the amalgamation of the companies under section 394 of the Companies Act, 1956 (Act No. 1 of 1956) or section 44A of the Banking Regulations Act, 1949 (Act No. 10 of 1949); and any other instrument not covered under adjudicative jurisdiction of any other Collector appointed under the said Act.

**Notification No. Mudrank 2005/838/C.R. 158/M-1, dated the 19th December, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra, being satisfied that it is necessary to do so

in the public interest, hereby remits the stamp duty chargeable under Article 25 (Conveyance), 36 (Lease) and 60 (Transfer of Lease) of the Schedule I appended to the said Act on the instruments executed between the Airports Authority of India and the Mumbai International Airport Private Limited, Terminal-1B, First Floor, Chhatrapati Shivaji International Airport, Mumbai 400 099, in relation to the development of Chhatrapati Shivaji International Airport, Mumbai.

**Notification No. Mudrank 2005/VIP-177/C.R. 639/M-1, dated the 29th December, 2006** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) the Government of Maharashtra, being satisfied that it is necessary so to do so in the public interest, hereby remits the stamp duty, in the whole, chargeable under Article 36 of the Schedule I appended to the said Act, on instrument of lease relating to the plot of land situated at Vashi and executed between the City and Industrial Development Corporation of Maharashtra Limited and the Government of Ultranchal, used for the purpose of construction of a building or buildings as the State Guest House and Emporium.

**Additional activities : Industrial activities.**

**Notification No. IDC. 2007/(24)/IND 14, dated the 12th March, 2007** - Whereas, the Government of Maharashtra has vide the Government Notification, Industries, Energy and Labour Department No. IDC.1076/93128-(442)-IND-14 dated the 7th November, 1978 (hereinafter referred to as "the said Notification") issued in exercise of the powers conferred by the Clause (a) of Section 2 of the Maharashtra Industrial Development Act, 1961 (Maharashtra III of 1962), the Government of Maharashtra specified certain conveniences set out in the Schedule appended thereto, to be the amenities for the purpose of the said Act;

And Whereas, to address the increased need of Industries and to attract more investment, the State Government considered it expedient to specify certain more conveniences to be the amenities for the purpose of the said Act, for that purpose to amend the said Notification.

Now, Therefore, in exercise of the powers conferred by Clause (a) of Section 2 of the Maharashtra Industrial Development Act, 1961 (Maharashtra III of 1962) and of all over powers enabling it in that behalf, the Government of Maharashtra hereby amends the said Notification as follows namely:-

1. In the Schedule appended to the said Notification after Entry No. 10, the following entries shall be added, namely:-

"(11) Airstrips and related activities, (12) Railway and related activities, (13) Container Depots, (14) Warehouse, (15) Service Industries, (16) Tourism related activities, (17) Health City, (18) Malls".

**Order No. Mudrank. 2007/657/CR-87/M-I, dated the 23rd March, 2007** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra being satisfied that, it is necessary so to do in the public interest, hereby remits the stamp duty, in the whole, chargeable under Clause (b) of the Article 25 of Schedule I appended to the said Act, on the instrument of first Conveyance of acquisition of the land executed between the Developer or Co-Developer of the Special Economic Zone and the Land Owner, and the first transaction of transfer of land between the Developer or Co-Developer and the Units therein, for a period of 10 years from the date of permission granted to develop the Special Economic Zone by the Government of India under sub-section 10 of the Section 3 of the Special Economic Zones Act, 2005 (28 of 2005). The remission in respect of the Stamp Duty shall be available to the Developer or Co-Developer only after the Letter of Approval to establish a Special Economic Zones Act, 2005 (28 of 2005) and to the Units only the Grant of Approval under Section 15 of the Act.

*Explanation I.* - For the purpose of this remission, the expression "Co-Developer", "Developer", "Special Economic Zone" and "Unit" shall have meaning respectively assigned to them in Clauses (f), (g), (za) and (zc) of Section 2 of the Special Economic Zones Act, 2005 (28 of 2005).

*Explanation II.* - The above remission shall stand revoked if the Developer and Co-Developer fail to submit copy of final Notification under sub-section (1) of Section 4 of the Special Economic Zones Act, 2005 to the Registering Officer within prescribed time.

*Explanation III.* - In case, the Developer or Co-Developer fails to have the said land notified as a Special Economic Zone within a stipulated period mentioned in the Letter of the Approval, the remission would no longer be applicable and the Developer or Co-Developer shall be liable to pay the Stamp Duty.

**Notification under Section 9(a) of the Bombay Stamp Act, 1958, dated the 8th June, 2007. (Article 25 : Conveyance)**

**No. Mudrank. 2007/657/C.R. 87/M-I. Dated the 8th June, 2007 (M.G.G., Extraordinary No. 110, Part IV-B, at Page No. 969, dated the 8th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra being satisfied that it is necessary so to do in the public interest, hereby amends, with effect from the 23rd March, 2007, the Government Order, Revenue and Forests Department, No. Mudrank. 2007/657/CR87/M-I, dated the 23rd March, 2007, as follows:-

In the said Order, for the words, brackets, letter and figures "under clause (b) of article 25 of Schedule I appended to the said Act, on the instrument of first conveyance of acquisition of the land" the words, brackets, letter and figures "under clause (b) of article 25 and article 36 of Schedule I appended to the said Act, on the instrument of first conveyance of the land and lease" shall be substituted.

**No. Mudrank. 2007/C.R. 196(1)/M-1. Dated the 12th June, 2007 (M.G.G., Extraordinary No. 120, Part IV-B, at Page No. 3 to 4, dated the 12th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of all the previous orders, notifications or instruments issued in this behalf, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty in the whole chargeable on the instruments of Hypothecation, Pawn, Pledge, Deposit of Title Deeds (under Article 6), Conveyance (under Article 25), Further charge on mortgaged property (under Article 33), Lease (under Article 36), and Mortgage Deed (under Article 40), in the Schedule I to the said Act, executed by any person for starting a new industrial unit or extension, expansion or diversification of any existing the industrial unit in group C, D, and D+ areas and in no industry district, classified as such area under the Package Scheme of Incentives, 2007 introduced under Government resolution, Industries, Energy and Labour Department, No. PSI-1707/(CR-50)/IND-8, dated the 30th March, 2007, for the period commencing from 1st April, 2007 and ending on the 31st March, 2011 subject to following condition:-

**Condition.** - Any unit failing to start the activities for which remission is granted or commits breach of any of the conditions of the Package Scheme of Incentives, 2007, shall be liable to pay the stamp duty and penalty as if, there was no remission from the beginning.

**Explanation.** - For the purpose of this order, "New industrial unit" or "extension, expansion or diversification of any existing Industrial unit" means an industrial unit, which is so certified to be such unit, by the Implementing Agency specified under clause 2 of the Package Scheme

of Incentives, 2007 or any other officer authorized by it in this behalf.

**Revenue and Forests Department**

**Mantralaya, Mumbai 400 032**

**No. Mudrank. 2007/C.R. 196(2)/M-1. Dated the 12th June, 2007 (M.G.G., Extraordinary No. 120, Part IV-B, at Page No. 7 to 8, dated the 12th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of all the previous orders, notifications or instruments issued in this behalf, the Government of Maharashtra, being satisfied that, it is necessary to do so in public interest, hereby reduces up to 50 per cent, the stamp duty chargeable under Article 25 in Schedule I appended to the said Act, on the instrument of first conveyance of land executed in relation to the starting of a new "Mega Project" as defined and approved under the Government Resolution, Industries, Energy and Labour Department, No. IDL-1005/(C.R.119)/Industry-8, dated the 2nd June, 2005, in the Group A and Group B areas classified as such area under the Package Scheme of Incentives, 2007 introduced under Government Resolution, Industries, Energy and Labour Department No. PSI1707/(CR-50)/IND-8, dated 30th March, 2007 for the period commencing from 1st April, 2007 and ending on the 31st March, 2011 subject to conditions given below:-

**Condition No. 1.** - The reduction in stamp duty granted shall always be subject to the fulfilment of the conditions laid down by the Government circular, Revenue and Forests Department, No. Mudrank. 2005/3359/CR. 595/M-1, dated the 1st August, 2006.

**No. 2.** - Any unit failing to start the activities for which the reduction in stamp duty is granted or commits breach of any of the conditions of the Package Scheme of Incentives, 2007, shall be liable to pay the stamp duty and penalty, as if, there was no reduction in stamp duty from the beginning.

**Explanation.** - For the purpose of this order, "Mega Project" means an unit concerned with development of Mega Project, which is so certified to be such unit by the Implementing Agency, specified under clause 2 of the Package Scheme of Incentives, 2007 or any other officer authorised by it in this behalf.

**No. Mudrank. 2007/C.R. 196(3)/M-1. Dated the 12th June, 2007 (M.G.G., Extraordinary No. 120, Part IV-B, at Page No. 11 to 12, dated the 12th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of all the previous orders, notifications or instruments issued in this behalf, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable under the said Act, on the instrument of Hypothecation, Pawn, Pledge [under Article 6(2)], Conveyance (under Article 25), Lease (under Article 36) and Mortgage Deed (under Article 40), in the Schedule I to the said Act, executed by the Information Technology Unit or the Bio-tech Units for starting new unit in the Information Technological Park or the Bio-tech Park, in the Public Sector for the period commencing from the 1st April, 2007 to the 31st March, 2011, subject to following condition:

**Condition.** - Any unit failing to start the activities for which the remission is granted or commits breach of any of the conditions of the Package Scheme of Incentives, 2007, shall be liable to pay the stamp duty and penalty, as if, there was no remission from the beginning.

**Explanation.** - For the purpose of this order, "the Information Technological Unit" or "the Biotech Unit" means a unit which is so certified by the Implementing Agency specified under clause 2 of the Package Scheme of Incentives, 2007 or any other officer authorised by it in this behalf, being the Unit in "the Information Technology Park" or "the Bio-tech Park" in the Public Sector.

**No. Mudrank. 2007/C.R. 196(4)/M-1. Dated the 12th June, 2007 (M.G.G., Extraordinary No. 120, Part IV-B, at Page No. 14 to 15, dated the 12th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of all the previous orders, notifications or instruments issued in this behalf, hereby remits the seventy five per cent of the stamp duty chargeable on the instrument of the Hypothecation, Pawn, Pledge [under Article 6(2)], Conveyance (under Article 25), Lease (under Article 36), and Mortgage Deed (under Article 40), in the Schedule I appended to the said Act, on the instrument executed by the Information Technology Unit or the Bio-tech Unit for starting a new unit in the Information Technological Park and the Biotech Park in the Non-Public Sector Group A and Group B areas classified as such area under the Package Scheme of Incentives, 2007 introduced under the Government Resolution, Industries, Energy and Labour Department, No. PSI. 1707/(CR-50)/IND8, dated 30th March, 2007 for the period commencing from 1st April, 2007 to the 31st March, 2011 subject to the following condition :-

**Condition.** - Any unit failing to start the activities for which the remission is granted or commits breach of any of the conditions of the Package Scheme of Incentives, 2007, shall be liable to pay the stamp duty and penalty, as if, there was no remission from the beginning.

**Explanation.** - For the purpose of this order, "the Information Technological unit" or "the Biotech Unit" means the unit which is so certified, by the Implementing Agency specified under clause 2 of the Package Scheme of Incentives, 2007 or any other officer authorised by it in this behalf, being the unit in "the Information Technology Park" or "the Bio-tech Park" in the Non-Public Sector in Group A and Group B.

**No. Mudrank. 2007/UOR.14/C.R. 179/M.1. Dated the 28th June, 2007 (M.G.G., Extraordinary No. 129, Part IV-8, at Page No. 1170, dated the 28th June, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby remits the stamp duty, in the whole chargeable on the instruments of Hypothecation, Pawn, Pledge, Deposit of Title Deeds (under Article 6), Conveyance (under Article 25), Further charge on mortgaged property (under Article 33), Lease (under Article 36), and Mortgage Deed (under Article 40), in the Schedule I to the said Act, for every first instrument executed by M/s. General Motors India Ltd., Talegaon Dabhade, Pune, in relation to starting of a new "Mega Project" at approved under the Government Resolution, Industries, Energy and Labour Department, No. IDL-1005/(C.R.199)/Industry8, dated the 2nd June, 2005, and declared as Growth Centre vide the Government Resolution, Industries, Energy and Labour Department, No. IDC.2124/ (9381)/IND-14, dated the 16th July, 2004 read with the Government Resolution, Industries, Energy and Labour Department, No. IND. 2188/(1324)/IND-14, dated the 8th November, 1988 subject to following conditions :-

**Condition No. 1.** - The reduction in stamp duty granted shall always be subject to fulfilment of the conditions laid down under the Government Circular, Revenue and Forests Department, No. Mudrank 2005/3359/C.R.595/M-1, dated the 1st August, 2006.

**Condition No. 2.** - Failure to start the activities for which remission is granted or committing breach of any of the conditions of the scheme, the Company shall be liable to pay the stamp duty and penalty as if there was no remission in stamp duty from the beginning.

**No. Mudrank. 2005/262/C.R. 41/M.1. Dated the 28th September, 2007 (M.G.G., Extraordinary No. 190, Part IV-B, at Page No. 1486, dated the 28th September, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty

in whole instruments of Mortgage-Deeds to be executed by the members of the Comrade Godutai Parulekar Mahila Vidi Kamgar Sahakari Gruhanirman Sanstha, Solapur in favour of the President of India, chargeable under Article 40(b) of the Schedule I appended to the said Act.

**Notification under section 9(a) of the Bombay Stamp Act, 1958, dated the 29th September, 2007**

**No. Mudrank. 2006/C.R. 349/M.1. Dated the 29th September, 2007 (M.G.G., Extraordinary No. 191, Part IV-B, at Page No. 1488, dated the 29th September, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby amends the Government Order, Revenue and Forests Department, No. Mudrank 2000/4229/C.R. 1064/M-1, dated 5th May, 2001, published in the Maharashtra Government Gazette, Ordinary, Part IV-B, dated the 10th May, 2001, at page 181, as follows namely:-

In the said order, for the figures, letters and words "31st March, 2007 or, the date of introduction of a revised package Scheme of incentives, by the Industries, Energy and Labour Department of the State Government, whichever is earlier", the figures, letters and words, "31st March, 2007, and who shall complete all the final effective steps on or before the 31st March, 2008" shall be substituted.

**No. Mudrank. 2007/C.R. 217/M.1. Dated the 1st October, 2007 (M.G.G., Extraordinary No. 194, Part IV-B, at Page No. 1611 to 1612, dated the 1st October, 2007)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby reduces the stamp duty chargeable under clause (b) of Article 25 of the Schedule I, appended to the said Act, on the instrument of first Conveyance of and executed in relation to starting of a New Tourism Unit, as defined and approved under the Government Resolution, Tourism and Cultural Affairs Department, No. MTC.2005/2/CR-172/Tourism, dated the 16th December, 2006, or in relation to expansion of the existing Tourism Unit in the Zone A, Zone B and Zone C areas more particularly described in the Schedule appended hereto, to the extent shown in column (4) against the areas respectively specified in column (3) thereof, for the period starting from the date of this notification and ending on 31st October, 2016, subject to following condition namely:-

**Condition.** - Any unit failing to start the activities within the period of three years from the date of instrument for which the reduction in stamp duty is granted or commits breach of any of the conditions of the Tourism Policy of Maharashtra 2006, shall be liable to pay the whole the stamp duty and penalty if any, as if there was no reduction in stamp duty from the beginning.

**Explanation.** - For the purpose of this order, "New Tourism Unit" or "Expansion of the existing Tourism Unit" shall mean the Tourism Unit which is so certified to be such unit by the Maharashtra Tourism Development Corporation Limited, under the Tourism Policy of Maharashtra 2006.

Schedule

<i>Sr. No.</i>	<i>Zone</i>	<i>Description of the Areas</i>	<i>Extent of reduction or stamp duty</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1	A	Mumbai, Mumbai Suburban District, Navi Mumbai, Thane, Pune and Pimpri-Chinchwad Municipal Corporation areas.	50%
2	B	All Municipal Corporations (except areas in Zone A) and A Class Municipalities areas.	100%
3	C	All districts of Maharashtra except areas in Zone A and B	100%

**No. Mudrank. 2007/C.R. 294/M-1, dated the 10th October, 2007 (M.G.G., Extraordinary No. 197, Part IV-B, at Page No. 1621, dated the 10th October, 2007** - In exercise of the power conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby reduces the stamp duty chargeable under article 5(g-a)(i), article 25 and article 36 in Schedule I, appended to the said Act in respect of the instruments of Development Agreement executed in favour of the developer or Conveyance or Lease Deed executed in favour of the beneficiaries under the Government Resolution, Housing Department, No. JNY.2007/CR-52/ GND-2, dated 25th June 2007 and the Government Resolution, Housing Department, No. JYN.2006/ CR-46/GND-2, dated 25th June 2007, in connection with the supply of basic facilities to the poor citizen in urban areas and integrated housing development and development of slum areas Schemes under the Jawaharlal Nehru National Urban Renewal Mission, to an amount of rupees one hundred, on the following conditions, namely:-

**Condition.**

(1) To avail the benefit of reduction in stamp duty as per this notification, it is necessary for the developer or beneficiary to append the certificate issued by the concerned implementation officer to the instrument.

(2) The concession given in stamp duty shall be recovered, with penalty, in case of breach of any of the conditions of the above said Schemes.

**No. Mudrank. 2007/UOR-31/C.R. 341/M-1, dated the 28th November, 2007 (M.G.G., Extraordinary No. 223, Part IV-B, at Page No. 1754, dated the 28th November, 2007)** - In exercise of the power conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits 50 per cent stamp duty, chargeable under Article 36A in the Schedule I appended to the said Act on the instruments of Leave and License Agreement relating to the Show Room No. 3 and 5 admeasuring approximately 4100 sq.ft. and 1330 sq.ft. marked as A3 open area in the building known as "Arcadia" situated at 195, Backbay Reclamation, Nariman Point, Mumbai, executed between Mr. Ashok K. Tejuja, Mrs. Nirmala Ashok Tejuja and The Federal Republic of Germany,

**Order No. Mudrank. 2002/941/C.R. 217/M-1, dated the 4th March, 2008** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the Government Order, Revenue and Forests, Department No. STP. 1096/4565/C.C. 915/M-1, dated the 19th December, 1997, the Government of Maharashtra, being satisfied that it is necessary so to do in the public interest, hereby reduces the stamp duty chargeable under Articles 5(g-a), 25 and 36 in Schedule I appended to the said Act, on the instruments executed for the purpose of rehabilitation of slum-dweller, as per the Slum Rehabilitation Scheme under the Maharashtra Slum Areas (Improvement, Clearance and Redevelopment) Act, 1971 (Maharashtra XXVII of 1971), in respect of the properties situated in the areas mentioned in column (2) of the Schedule appended hereto, to rupees one hundred.

**Explanation.** - The reduction of stamp duty shall be permissible only in respect of instruments relating to the tenements allotted to the slum-dwellers for residential purpose as per the Slum Rehabilitation Scheme and shall not be permissible to the instruments relating to the transfer of tenements to the persons other than slum-dwellers or tenements used for commercial purpose of any other instrument of the developer.

Schedule

**Serial Number**      **Areas as per the Slum Rehabilitation Scheme under the Maharashtra Slum Areas (Improvement, Clearance and Redevelopment) Act, 1971 (Maharashtra XXVIII of 1971) in respect of the city of**

(1)	(2)
1.	Mumbai Municipal Corporation area
2.	Pune Municipal Corporation area
3.	Thane Municipal Corporation area
4.	Nashik Municipal Corporation area
5.	Kalyan Municipal Corporation area
6.	Solapur Municipal Corporation area
7.	Nagpur Municipal Corporation area
8.	Kolhapur Municipal Corporation area
9.	Aurangabad Municipal Corporation area
10.	Amravati Municipal Corporation area
11.	Pimpri-Chinchwad Municipal Corporation area
12.	Sangli-Miraj and Kupwad Municipal Corporation area
13.	Navi Mumbai Municipal Corporation area
14.	Nanded-Waghala Municipal Corporation area
15.	Ulhasnagar Municipal Corporation area
17.	Malegaon Municipal Corporation area
18.	Dhule Municipal Corporation area
19.	Mira-Bhayandar Municipal Corporation area
20.	Akola Municipal Corporation area
21.	Jalgaon Municipal Corporation area
22.	Ahmednagar Municipal Corporation area
23.	Khamgaon Municipal Council area
24.	Yavatmal Municipal Council area
25.	Akot Municipal Council area
26.	Achalpur Municipal Council area
27.	Kamthi Municipal Council area
28.	Gondia Municipal Council area
29.	Chandrapur Municipal Council area
30.	Ballarpur Municipal Council area
31.	Wardha Municipal Council area
32.	Hinganghat Municipal Council area
33.	Bhandara Municipal Council area
34.	Nandurbar Municipal Council area
35.	Bhusawal Municipal Council area

36. Amalner Municipal Council area
37. Chalisgaon Municipal Council area
38. Shrirampur Municipal Council area
39. Satara Municipal Council area
40. Karad Municipal Council area
41. Ichalkaranji Municipal Council area
42. Barshi Municipal Council area
43. Pandharpur Municipal Council area
44. Jalna Municipal Council area
45. Latur Municipal Council area
46. Udgir Municipal Council area
47. Manmad Municipal Council area
48. Parbhani Municipal Council area
49. Beed Municipal Council area
50. Pari-Bajinath Municipal Council area
51. Osmanabad Municipal Council area
52. Nalasopara Municipal Council area
53. Ambejogai Municipal Council area
54. Ratnagiri Municipal Council area
55. Pusa Municipal Council area
56. Hingoli Municipal Council area
57. Malkapur Municipal Council area
58. Buldhana Municipal Council area
59. Kulgaon-Badlapur Municipal Council area
60. Panvel Municipal Council area
61. Virar Municipal Council area
62. Khopoli Municipal Council area
63. Palghar Municipal Council area
64. Navaghar-Manikpur Municipal Council area
65. Lonawala Municipal Council area
66. Baramati Municipal Council area
67. Islampur Municipal Council area
68. Phaltan Municipal Council area
69. Kopergaon Municipal Council area
70. Sangamner Municipal Council area
71. Shirpur Warwade Municipal Council area
72. Chopada Municipal Council area
73. Basmat Municipal Council area



74. Anjangaon Surji Municipal Council area
75. Shegaon Municipal Council area
76. Karanja Municipal Council area
77. Vani Municipal Council area
78. Bhadrawati Municipal Council area
79. Washim Municipal Council area
80. Ambarnath Municipal Council area

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**Order under Section 9(a) of the Bombay Stamp Act, 1958, dated the 25th April, 2008. (remits the stamp duty in the whole, chargeable under the Article 41 in Schedule I)**

**No. Mudrank. 2006/CR. 394/M-I, dated the 25th April, 2008 (M.G.G., Extraordinary No. 74, Part IV-B, at page No. 369, dated 25-4-3008)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the Government Order, Revenue and Forests Department, No. STP. 1088/CR-103/M-1, dated 17th March 1988, the Government of Maharashtra, being satisfied that it is necessary so to in the public interest, hereby remits the stamp duty in the whole, chargeable under Article 41 of Schedule I appended to the said Act, on the instruments executed for the purpose of mortgage of a corp.

**Order under Section 9(a) of the Bombay Stamp Act, 1958, dated the 19th November, 2008. (remits the share of stamp duty payable by the Federal Republic of Germany as per clause 26 of Leave and Licence Agreement)**

**No. Mudrank 2007/UOR-31/CR-341/M-1, dated the 19th November, 2008 (M.G.G. Extraordinary No. 283, Part IV-B, at page No. 1328, dated the 19th November, 2008)** - In exercise of the powers conferred by clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), and in supersession of the Government Order, Revenue and Forests Department, No. Mudrank 2007/UOR 31/C.R. 341/M-1, dated the 28th November 2007, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the share of stamp duty payable by the Federal Republic of Germany as per clause 26 of leave and License Agreement, relating to the Show Room Nos. 3 and 5 admeasuring approximately 4100 square feet and 1330 square feet marked as A3/Open Area in the building known as "Arcadia" situated at 195, Backbay Reclamation, Nariman Point, Mumbai, executed between Shri Ashok K. Tejuja, Smt. Nirmala Ashok Tejuja and The Federal Republic of Germany.

**No. Mudrank.2008/C.R.190/M-1, dated the 8th June, 2009 (M.G.G. Extraordinary No. 101, Part IV-B, at page No. 2, dated 8-6-2009)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty paid by the Kingdom of Spain vide Franking Machine receipt bearing Serial Numbers 24794, 24795 and 24796, dated the 29th December, 2007, amounting to Rs. 1,50,000 on Leave and License Agreements relating to the premises bearing number 71 admeasuring approximately 6,350 square feet or 589.39 squares meters of built up area of the 7th Floor of "Maker Chambers-IV", situate at 222, Jamnalal Bajaj Road, Nariman Point, Mumbai-400 021, executed between the Nishigandha Trading Private Limited, Ocean City Trading (India) Private Limited, Yaksh Trading Co. Private Limited and the Kingdom of Spain.

**Order under section 9(a) of the Bombay Stamp Act, 1958, dated 10th February, 2010. [remits the share of stamp duty payable by Republic of France as per the Deed of Assignment]**

**No. Mudrank. 2009/1848/C.R. 343 (1)/M-1 dated the 10th February, 2010 (M.G.G., Extraordinary No. 27, Part IV-B, at page No. 3, dated 10-2-2010)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the share of stamp duty payable by Republic of France as per the Deed of Assignment relating to the 4th Floor at the East Wing and Central portion of the Wockhardt Towers, Bandra-Kurla Complex, Bandra (East) Mumbai 400 051, Nos. 3 and 5, admeasuring approximately 1267.74 square meters equivalent to 13,640 square feet of built up area (17,720 square feet Super Built up area), executed between the Carol Info Services Limited and the Republic of France.

**Order under section 9(a) of the Bombay Stamp Act, 1958, dated 15th February, 2010. [remits the stamp duty chargeable on the agreements]**

**No. Mudrank 2009/C.R. 362/M-1 dated the 15th February 2010 (M.G.G., Extraordinary No. 36 Part IV-B, at page No. 3, dated 15-2-2010)** - In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby remits the stamp duty chargeable on the agreements to be executed between the Maharashtra Maritime Board on the one hand and Messers Chougule Steamships Limited on the other hand, for the Development of the Jaigad Port as per the Ports Development Policy prescribed under the Government Resolution, Home Department, No. JET. 05/2000/C.R.-32/ Ports-2, dated the 28th November 2000 and the Government Resolution, Home Department, No. MIS 2003/C.R. 77/Bandre-2, dated the 15th March, 2008.

**No. EST.2004/4013/CR.687/M-1. Dated the 6th February 2006 (M.G.G., Extra Part IV-B at Page No. 102 dated 6th February, 2006)** - In exercise of the powers conferred by Clause (f) of Section 2 of the Bombay Stamp Act, 1958 (Bombay IX of 1958) and in supersession of the Government Notification, Revenue and Forests Department No. EST.2003/53/CR-64(A)/M-1, dated the 24th February 2003, the Government of Maharashtra hereby appoints with effect from 1st March 2006 each of the Officers from General Stamp Office, Mumbai mentioned in Column (2) of the Schedule hereto appended to be the "Collector" for the respective area shown in Column (3) for the purpose of the said Act.



<b>Serial No.</b>	<b>Officers</b>	<b>Area</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Collector of Stamps (Mumbai)	Mumbai District
2.	Collector of Stamps (Andheri)	Revenue Taluka of Andheri
3.	Collector of Stamps (Borivali)	Revenue Taluka of Borivali
4.	Collector of Stamps (Kurla)	Revenue Taluka of Kurla
5.	Collector of Stamps (Enforcement - I)	Mumbai City District and Mumbai Suburban District.
6.	Collector of Stamps (Enforcement - II)	Mumbai City District and Mumbai Suburban District.

**Notification**

\*No. STP. 1091/3528/CR-772/M-1. - In exercise of the powers conferred by clause (1) of section 2 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) hereinafter referred to as "the said Act") and in supersession of Government Notifications, Revenue and Forests Department Nos. (1) STP. 1071/251605/N, dated 15th September, 1972, (2) STP. 1072/108242/N, dated the 15th November, 1972 and (3) STP. 1088/2432/CR-568/M-1 dated the 28th July, 1989, the Government of Maharashtra hereby appoints the officers mentioned in column (2) of the Schedule hereto appended, to be the respective Collectors of the districts mentioned in column (3) thereof, for the purposes of the said Act.

Schedule

<b>Sr. No.</b>	<b>Officer</b>	<b>Districts</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Pune.	Pune, Satara, Kolhapur, Sangli and Solapur
2.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Nasik.	Nasik, Ahmednagar, Jalgaon and Dhule
3.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Aurangabad.	Aurangabad, Jalna, Parbhani, Beed, Nanded, Latur and Osmanabad
4.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Nagpur.	Buldhana, Akola, Amravati, Wardha, Nagpur, Bhandara, Chandrapur and Gadchiroli Yevatmal,
5.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Thane.	Thane, Raigad, Ratnagiri and Sindhudurg
6.	Deputy Inspector General of Registration and Deputy Controller of Stamps, Bombay.	Bombay and Bombay Suburban District
7.	Deputy Inspector General of Registration and Deputy Controller of Stamps, (Enforcement), Bombay.	For the whole of the State of Maharashtra

\*(Notification STP/1091/3528/CR-772/M-1 dated 3-3-1993 MGG Part IV B - dated 18-3-1993 f. 464)

#### **Notification - Additional Officers for Amnesty Scheme**

No. EST. 1095/1163/CR-233/ML. - Whereas, the Government of Maharashtra have declared Amnesty Scheme regarding recovery of deficit Stamp Duty vide Revenue and Forests Department Order No. STP. 1904/CR-369(D)/M-1, dated the 11th May, 1994, and subsequently continued it upto the 30th June, 1995 vide. Revenue and Forests Department Order No. STP. 1094/CR-369(D) M-1, dated the 30th March, 1995.

And whereas, the said Amnesty Scheme has received unprecedented response at Bombay, Thane and Pune. In order to recover the deficit stamp duty at the earliest and to ensure the return of original instruments to the parties, duly certified, it has become necessary to empower additional officers as Collector under Clause (f) of section 2 of the Bombay Stamp Act, 1958 (LX of 1958) (hereinafter referred to as "the said Act");

Now, therefore, in exercise of the powers vested in the Government under Clause (f) of section 2 of the said Act, the Government of Maharashtra hereby appoints the competent authorities of the Districts of Raigad, Sindhudurg, Dhule and Buldana as Administrative Officers to exercise the powers and perform the functions of Collectors of Stamps for the District of Thane and the competent authorities of Satara, Osmanabad, Parbhani, Bhandara and Ratnagiri as Administrative Officers to exercise the powers and perform the functions of Collectors of Stamps for the District of Pune to be borne on establishment of District Registrars, Pune and Thane (appointed under the Registration Act, 1908) respectively, for the purposes of Chapters II, III, IV, V and VIII of the said Act until further orders. [Notification dated 17.5.1995 MGG Part IV-B. Page 282].

**Notification No. Mudrank. 1096/1484/CR-299/M-1, dated 13th September 1996** - In exercise of powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra hereby remits the Stamp Duty chargeable under Article 4 in Schedule I appended to the Bombay Stamp Act, 1958 in respect of affidavits required to be filed with Government authorities for obtaining caste certificates, income certificates and domicile certificates with immediate effect.

Remission of Stamp Duty under Art.5(g-a) (i) (Agreement relating to development), Art.25 (conveyance), Art.36 (lease) of Schedule I : Instrument between Land Owners and Developers of Special Economic Zones (SEZ) for first transaction as declared under GR : Department of Industry, Energy and Labour No.SEZ.2001/(152)IND-2 dated 12th October, 2001 read with Corrigendum to GR No.SEZ.2001/(152)IND-2 dated 24th October, 2005.

**No. Mudrank 2005/2261/C.R.400/M-1, dated the 29th October 2005** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest hereby with effect from the date of publication of this order in the *Maharashtra Government Gazette* till the 31st March 2006, remits the stamp duty chargeable under Art. 5(g-a) (i) (Agreement Relating to Development), Art. 25 (conveyance) and Art. 36 (lease) of the Schedule I appended to the said Act on the instruments executed between the and owners and developers of SEZ, as a first transaction for the establishment of the Special Economics Zones as declared by the Government in pursuance of the policy framed under the Government Resolution, Industry, Energy and Labour Department No. SEZ.2001/(152)IND-2 dated the 12th October 2001, read with the Corrigendum to the said Government Resolution, Industry, Energy and Labour Department No. SEZ. 2001/(152)IND-2 dated the 24th October 2005.

New Biotechnology Unit in Public Sector Biotech Park : Remission of stamp duty on instruments of hypothecation, pawn, pledge, conveyance and lease : Latest notification dated 16th March, 2006.

**No. Mudrank.2002/1965/C.R.476/M-1, dated the 16th March 2006 (M.G.G., Extra No. 45, Part IV-B at Page No. 280 dated 16th March, 2006)** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra being satisfied that it is necessary to do so in the public interest; hereby remits the stamp duty chargeable on the instruments of hypothecation, pawn pledge (Art. 6(2)), conveyance (Art. 25) and lease (Art. 36) in Schedule I appended to the said Act, executed by the Biotech Units for starting a New Biotechnology Unit in the Public Sector Biotech Park, with effect from the date of publication of this Order in the Maharashtra Government Gazette till the 31st March, 2006.

*Explanation.* - For the purpose of this Order, "Biotechnology Unit" means a Unit, which is so certified by the Development Commissioner (Industries) or any Officer authorised by him in this behalf located in the Public Sector Biotech Park,

**No. Mudrank-2003/2913/C.R.598/M-1. Dated the 17th March 2006 (M.G.G., Extra No. 47, Part IV-B at Page No. 283, dated 17th March 2006)** - In exercise of the powers conferred by Clause (a) of Section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra being satisfied that it is necessary so to do in the public interest hereby remits the stamp duty in the whole, chargeable on the instruments of Agreement or Conveyance executed by the Cotton Markets Labour Board for Brihan Mumbai in favour of its members in respect of residential units in the buildings constructed on Survey No. 14 (Part) at Chembur Village, Kuria (East), Mumbai.

**Order No. Mudrank-1094/6/C.R.-1M-1** - In exercise of the powers conferred by Clause (b) of section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958), the Government of Maharashtra, on being satisfied to do so in public interest, hereby directs that, with effect from the 5th January, 1994 the stamp duty payable on the transfer of shares in respect of such transactions undertaken by such custodians of Foreign Institutional Investors registered with Securities and Exchange Board of India (SEBI), Public Financial Institutions as defined in section 4-A of the Companies Act, 1956 (Act No. 1 of 1956) and Mutual Funds (both domestic and off-shore) as are specified hereunder, shall be by way of consolidation of duty and the procedure for payment thereof shall be as follows, namely:-

**Custodians-**

- (1) Stockholding Corporation of India Limited, Bombay.
- (2) Hongkong and Shanghai Banking Corporation, Bombay.
- (3) Citi Bank, Bombay.
- (4) Standard Chartered Bank, Bombay.
- (5) Industrial Investment Trust Corporate Services Limited, Bombay.

**Procedure-**

- (a) The Custodians shall calculate the stamp duty as applicable for each transfer deed and pay the aggregate stamp duty by a Bankers' cheque drawn in favour of the Superintendent of Stamps, Bombay.
- (b) Each Banker's cheque shall be accompanied by a covering letter from the custodian and a schedule giving details of the name of the Company, the number of shares purchased, folio/distinctive numbers of shares and the total consideration thereof on the basis of which stamp duty has been computed together with a copy of the relevant contract note for the transaction.
- (c) The custodian shall also certify at the appropriate place on the share transfer form prescribed for the transactions of Foreign Institution Investors registered with Securities and Exchange Board of India, public financial institutions defined under section 4-A of the Companies Act, 1956 and Mutual Funds (domestic and off-shore) that the requisite stamp duty has been duly paid quoting receipt number in respect of the payment and circular number in this respect to be issued by the Office of the Superintendent of Stamps, Bombay, for each Bankers' cheque.
- (d) The custodian shall maintain appropriate records for payment of stamp duty which shall be made available for inspection by the Superintendent of Stamps, Bombay, from time to time on such occasion as he may desire.

**(No. Mudrank-1094/6/C.R-1/M-1, dated 5th January, 1994, Maharashtra G.G. Part IV-Ba, Page 173-174)**

**(A) G.N. R & F.D. No. Mudrank 2005 /CR-204 / M-1 dated 4-6-2005 (MGG. Extraordinary No. 142, part IV-B at page 601 dated 4-6-2005)**  
- In exercise of the powers conferred by clause (a) section 9 of the Bombay Stamp Act, 1958 (Bombay LX of 1958) and in partial modification of the Government Notification. Revenue and Forests Department No. Mudrank.2002/875/CR-173/M-1 dated the 6th May, 2002, the Government of Maharashtra, being stashed that it is necessary to do in the public interest, hereby reduces the stamp duty chargeable under Clause (1) of Article 6, sub-section (ii) of Article 54 of the Schedule (appended to the said Act, on any described in column (1) of Schedule appended hereto, to the extent specified against each of them in column (2) thereof.

Schedule

<i>Description of Instrument</i>	<i>Rate of Stamp Duty</i>
(1)	(2)
Instrument executed of availing housing loan -	
(a) if it does not exceed rupees one lakh.	Nil
(b) If it exceeds rupees one lakh but does not exceed rupees ten lakh	Two rupees and fifty paise for every rupees one thousand or part thereof.

(B) No duty is chargeable, since it is remitted, on any instrument executed by a student, for availing educational loan, chargeable under Art 6(1), Art 33(6)(ii), Art. 40(6) and clause (ii) of Art. 54 of Schedule I of the Act 1958.

**[G.N. R & F.D. No. Mudrank 2005/CR-204/M-1 dated 4-6-2005 MGG (Extra) No. 142 Part IV-B dated 4-6-2005 page 602]**

**Latest & Important Notification of the Registration Act, 1908**

**(M.G.G., Extraordinary No. 136, Part IV-B, at Page No. 530, dated the 15th May 2000) No. RGN. 2000/CR-583/M-1.** - In exercise of the powers conferred by sections 78 and 79 of the Registration Act, 1908 (XVI of 1908); in its application to the State of Maharashtra, the Government of Maharashtra, hereby amends the Table of Fees, published under Government Notification, Revenue and Forests Department, No. RGN. 1558/67731/N, dated the 17th July 1961 as follows, namely :-

In the said table, in Article 1, after Note 47, the following Note shall be added, namely:-

"Note-48. - No registration fees shall be payable in respect of registration of any Deed of Conveyance, Lease or Mortgaged by any person if such instrument is executed during the period commencing on the 1st April, 2000 and ending on the 31st March 2001 (both days inclusive) for starting a New Industry in the districts of Nagpur, Wardha, Bhandara, Gadchiroli, Gondia, Chandrapur, Amravati, Yeotmal, Akola, Washim and Buldhana.

*Explanation.* - For the purpose of this notification, "New Industry", means in Industrial Unit which is certified to be a "New Industry" by the Director of Industries or any Officer authorised by him in this behalf.

**Notification No. RGN. 2000/2120/CR-592/M-1 dated the 8th June, 2000 Registration Act, 1908** - In exercise of the powers conferred by sections 78 and 79 of the Registration Act, 1908 (XVI of 1908), in its application to the State of Maharashtra, read with sub-section (1) of section 55 of the Maharashtra Rent Control Act, 1999 (Maharashtra XVIII of 2000), the Government of Maharashtra hereby further amends, with effect from the date of issue of this Notification, the Table of fees prepared under the said section 78 and published under the Government Notification. Revenue Department, No. RGN. 1558/67731-N, dated the 17th July 1961, as required by the said section 79, as follows, namely :-

In the said Table of fees, after Article III, the following Article shall be inserted, namely:-

"IIIA. For the registration of a document of agreement of leave and licence, if such document is relating to the property situated,-

(a) in the area of limits of a-

Municipal Corporation ..... Rupees 1,000

(b) in any other area ..... Rupees 500”

**Notification No. RGN. 2001/449/CR. 221/M-1 dated the 18th September, 2002** - In exercise of the powers conferred by sub-section (1) of Section 22A of the Registration Act, 1908 (16 of 1908), as amended by the Indian Registration (Bombay Amendment) Act, 1938 (Bombay XXIV of 1938), in its application to the State of Maharashtra, the Government of Maharashtra hereby declares the registration of the following documents as opposed to public policy in the State, namely:-

1. Any instrument relating to,-

(i) conveyance of the properties belonging to the Government or local bodies, such as Mumbai Metropolitan Regional Development Authority, all the Municipal Corporations, Municipal Councils, Zilla Parishads, Panchayat Samitis, Village Panchayats and Cantonment Boards;

(ii) conveyance of the properties belonging to any religious institutions including temples, muths or specific endowments managed by, or assigned to, the Hereditary Trustees or Non-Hereditary Trustees appointed to any religious institutions under a Scheme settled or deemed to have been settled under the provisions of the Bombay Public Trusts Act, 1950 (Bombay XXIV of 1950);

(iii) conveyance of the properties belonging to the Bhoodan Yagna Board established under the Madhya Pradesh Bhoodan Yagna Act, 1953; or

(iv) conveyance of the properties belonging to the Maharashtra Wakf Board, established under the Wakf Act, 1995;

unless a "No Objection Certificate" issued by the Competent Authority, appointed under the relevant law or specified as such by the Government, and bearing a seal of such authority, is produced before the Registering Officer certifying that such registration is not in contravention of the provisions of the respective law applicable to such local body, religious institutions or, as the case may be, the Board.

2. Any instruments including conveyance by which the transfer of lands is effected or the lands are converted as house sites, without the approved layouts, or N. A. Permission unless "No Objection Certificate" issued by the concerned Municipal Corporation, Municipal Council Collector or appropriate Revenue Authority, Cantonment Board or, as the case may be, the Mumbai Metropolitan Regional Development Authority is produced before the Registering Officer;

3. Instruments for cancellation of sale deeds without the express consent of the previous parties to the documents.

**Notification of the Registration Act, 1908, dated 31st December, 2002 w.e.f. 1st January 2003**

**(M.G.G., Extraordinary, Part IV-A, at Page Nos. 701 to 718, dated 31st December 2003) No. RGN. 2002/3942/C.R.837/M-1 dated 31st December 2002** - In exercise of the powers conferred by section 5 of the Registration Act, 1908 (16 of 1908), in its application to the State of Maharashtra, the Government of Maharashtra hereby, with effect from 1st January 2003, amends the Government Notification, Revenue and Forests Department, "No. RGN. 2001/3083/CR-639/ M-I, dated the 28th December 2001 (hereinafter referred to as "the said notification"), as follows:

In the Second Schedule appended to the said notification, -

(a) for entry at serial number 12, the following entry shall be substituted, namely:

(1)	(2)	(3)	(4)
"12	Thane	Thane (Urban)	<p>(1) Thane-1. - Municipal Corporation of the city of Thane comprising following villages from the Revenue Taluka of Thane, namely:-</p> <p>(1) Naupada (2) Thane (3) Koran (4) Chendani (5) Panchpakhadi (6) Majiwada.</p> <p>(2) Thane-2. - The following villages from Revenue Taluka of Thane, namely :-</p> <p>(1) Mira (2) Kashi (3) Ghodbandar (4) Mahajanwadi (5) Penkerpada (6) Chene (7) Warsava (8) Goteghar (9) Dahisar (10) Uttershiv (11) Nighu (12) Narivali (13) Bamli (14) Bale (15) Waklan (16) Nawali (17) Datiwali (18) Sabe (19) .Sonkhar (20) Dawale (21) Domkhar (22) Padale (23) Desai (24) Agsan (25) Nagaon (26) Mumbra (27) Shil (28) Dahighar (29) Khidkali (30) Mhatardi (31) Betwade (32) Bhandarli.</p> <p>(3) Thane-3. - The following villages from Revenue Taluka of Thane, namely:-</p> <p>(1) Vashi (2) Turbhe (3) Aroli (4) Chinchwali (5) Digha (6) Pawane (7) Mahape (8) Koperkhairne (9) Rabale (10) Dive (11) Bonsan (12) Waliwali (13) Advali-Bhutawali (14) Tetwali (15) Modhiwali (16) Borivali (17) Ghansoli (18) Pimpri (19) Sawali (20) Talawali (21) lthan (22) Jue (23) Dahisar</p> <p>(4) Thane-4. - The following villages from Revenue Taluka or Thane, namely:-</p> <p>(1) Ghoddev (2) Navghar (3) Khari</p> <p>(5) Thane-5.-The following villages from Revenue Taluka of Thane, namely:-</p> <p>(1) Wadwali (2) Mogarpada (3) Bhaindarpada (4) Awale (5) Kavesar (6) Koishet (7) Boriwade (8) Yeur (9) Balkumbh (10) Thokari (11) Chitalsar Manpada (12) Kalwa (13) Kharegaon (14) Parsik (15) Kausa (16) Diva.</p> <p>(6) Thane-6. - The following villages from Revenue Taluka of Thane, namely :-</p> <p>(1) Belapur-Shahabaz (2) Nerul (3) Shirwane (4) Sarsole (5) Darave (6) Karave (7) Kukshet (8) Sonkhar (9) Sanpada (10) Diwale</p> <p>(7) Thane-7. - The following villages from Revenue Taluka of Thane, namely:-</p> <p>(1) Dongri (2) Uttar (3) Tarodi (4) Rai (5) Pali (6) Chol (7) Morwa (8) Mokashi (9) Murdhe (10) Bhaindar.</p> <p>(8) Kalyan-1. - The following villages from Revenue Taluka of Kalyan, namely :-</p> <p>(1) Wadeghar (2) Sapad (3) Kolwali (4) Barwe (5) Gauripade (6) Gandhare (7) Umbarde (8) Wadwali Tarphe Wade (9) Mohane (10) Atali (11) Ambiwali (12) Mohili (13) Galegaon (14) Urmbbami (15) Balyani (16) Manda (17) Titwala (18) Shahad (19) Chikanghar (20) Kalyan.</p> <p>(9) Kalyan-2. - The following villages from Revenue Taluka of Kalyan, namely:-</p> <p>(1) Netiwali (2) Tisgaon (3) Nandivali Tarphe Ambemath (4) Kate Manivali (5) Khadlegoal-wali (6) Kachore (7) Piswali (8) Kambe (9) Mharal (10) Yarp (11) Bere (12) Vehale (13) Palsoli (14) Ushid (15) Udnakav (16) Phalegaon (17) Nandgaon (18) Chinchwali (19) Utane (20) Aambiwali (21) Runde (22) Dehiwali (23) Kunde (24) Mammoli (25) Kolimb (26) Bapsai (27) Mhaskal (28) Nawagaon (29) Kakadpada (30) Kelani (31) Rohan (32) Chawri (33) Antodi (34) Kosli (35) Gerasi (36) Walokas (37) Ju (38) Ozarali (39) Raye (40) Nimbwali (41) Vasundi (42) Mos (43) Guravali (44) Konderi (45) Sangode (46) Nandab (47) Ghotsai (48) Anakhar (49) Rewati (50) Waholi (51) Pimproli (52) Gopveli (53) Maniwali (54) Raithe (55) Manjahi Tarphe Bahe (56) Poi (57) Dahigaon (58) Apti Tarphe Bahe (59) Apti Tarphe Chane (60) Vasant-Shelwal (61) Jambhul (62) Ambiwali Tarphe Chane (63) Nalimbi (64) Bhisol (65) Ane (66) Khadkawali (67) Waveghar (68) Dharmran (69) Kheni (70) Wadvali Khurd (71) Antali (72) Shirdhon (73) Yadvali Budruk (74) Arali (75) Advali.</p> <p>(10) Kalyan-3. - The following villages from Revenue Taluka of Kalyan, namely:-</p> <p>(1) Thakurli (2) Dombivali (3) Koper (4) Ayere (5) Chole (6) Shivajinagar (7) Nawagaon (8) Kanchan Gaon (9) Gaondevi (10) Old Dombivali.</p>

(11) Kalyan 4. - The following villages from Revenue Taluka of Kalyan, namely:-

(1) Bhooper (2) Sandap Usarghar (3) Katai (4) Nitje (5) Sangarli (6) Kole (7) Ghesar (8) Hedutane (9) Ghasivali (10) Nandivali Tarphe Painand (11) Sagaon (12) Sonarpada (13) Ajdegoalwali (14) Nandivali Tarphe Babe (15) Mangaon (16) Davadi (17) Gajabandhan Patharli

Thane Rural

(1) Ulhasnagar-I. - Ulhasnagar Camp No. I to V.

(2) Ulhasnagar-II (Ambarnath I) - Revenue Taluka of Ambarnath and following villages from Municipal Corporation of the city of Kulgaon-Badlapur. namely:-

(1) Kulgaon (2) Manjarli (3) Belwali (4) Waliwali (5) Erjand (6) Soniwali (7) Badlapur (8) Shrigaon (9) Kharvai (10) Malikwali (11) Katrap (12) Jowali.

Following villages from Revenue Taluka of Ambarnath:

(1) Done (2) Wangni (3) Dhawale (4) Goregaon (5) Chinchwali (6) Bendshil (7) Khuntawali (8) Tan (9) Bhoj (10) Varade (11) Savaroli (12) Dabiwali (13) Chamtoli (14) Kudsawre (15) Karav (16) Shil (17) Indgaon (18) Saware (19) Devlioli (20) Kanhore (21) Jambhale (22) Chargaon (23) Yewe (24) Pimploli (25) Sanawale (26) Mulgaon (27) Jambhighar (28) Rahatoli (29) Umbaroli (30) Asnoli (31) Chandap (32) Padirpada (33) Sagaon (34) Chon (35) Pachone (36) Ambeshiv Budruk (37) Ambeshiv Khurd (38) Dhoke (39) Dapiwari (40) Sai (41) Sape (42) Karand (43) Kasgaon (44) Vashiwali Bhakari.

(3) Ulhasnagar-III (Ambarnath 11) - The Municipal Corporation of the city of Ambarnath comprising of the following villages from the Revenue Taluka of Ambarnath. namely:-

(1) Chikhholi (2) Moriwali (3) Kohojkbutitali (4) Vadvali (5) Kansal (6) Jaysai (7) Pale (8) Jambhivali (9) Ambarnath excluding 44 villages of Sub-District Ulhasnagar II (Remaining villages from Revenue Taluka of Ambarnath).

(4) Bhiwandi-I - The following villages from the Revenue Taluka of Bhiwandi. namely:-

(1) Kaneri (2) Kamat Ghar (3) Gauripada (4) Chavindre (5) Temghar (6) Nampoli (7) Nagaon (8) Bhadwad (9) Phene (10) Pogaon (11) Nizampur (12) Bhiwandi (13) Anjur (14) Alimghar (15) Owali (16) Kopar (17) Karol (18) Kalher (19) Kon (20) Gove (21) Dapode (22) Dive (23) Purne (24) Pimpleghar (25) Pimpla (26) Bharodi (27) Mankoli (28) Ranjnoli (29) Rahnal (30) Vehele (31) Wal (32) Sarawali (33) Sonale (34) Surai (35) Sarong.

(5) Bhiwandi-II - The Revenue Taluka of Bhiwandi excluding 35 villages forming part of sub-district Bhiwandi-I and Revenue Taluka of Wada.

(6) Vasai-I. - The following villages from Revenue Taluka of Vasai, namely:-

(1) Kalbhone (2) Parol (3) Shirwali (4) Karanjone (5) Usgaon (6) Tilher (7) Depiwali (8) Naysai (9) Rajawali (10) Tivari (11) Satiwali (12) Malonde (13) Mulgaon (14) Khochiwade (15) Ghowali (16) Wadwali (17) Umela (18) Naigaon (19) Panju (20) Chobare (21) Kirwali (22) Pali (23) Sasunavghar (24) Kolhi (25) Chinchoti (26) Bapane (27) Bhaljipada (28) Kaman (29) Poman (30) Devdal (31) Shilotter (32) Sarjamori (33) Mori (34) Nagale (35) Manikpur (36) Navghar (37) Urnelman (38) Diwanman (39) Barhanpur (40) Chulane (41) Girij (42) Saloli (43) Sandor (44) Karadi (45) Aktan (46) Tarkhad (47) Kaular Khurd (48) Kaular Budruk (49) Vaslai (50) Rajmav (51) Juchandra (52) Chandrapada (53) Gas (54) Nirmal (55) Bhuigaon Khurd (56) Bhuigaon Budruk (57) Arnala (58) Arnala Killa (59) Khairpada.

(7) Vasai-II (Virar) - The following villages from Revenue Taluka of Vasai, namely:-

(1) Area of Virar Nagar Parishad (2) Area of Narangi Nagar Parishad (3) Bolinj (4) Chandansar (5) Kaner (6) Kalambhoj (7) Kashidkoper (8) Kopharad (9) Gaskopari (10) Chandip (11) Chikhali Dongari (12) Tokare (13) Ghanij (14) Mandvi (15) Shirgaon (16) Shirsad (17) Chimane (18) Khaniwade (19) Sakwar (20) Wadghar (21) Minar (22) Bhatane (23) Hedwade (24) Bhaliwali (25) Medhe (26) Amabade (27) Adane (28) Dahisar (29) Koshimbe (30) Kasrali (31) Sadhavan (32) Shivansai (33) Majiwali (34) Bhatpada (35) Khardi (36) Holly.

(8) Vasai-III (Nallasopara) - The Revenue Taluka of Vasai excluding villages forming part of Registration sub-district of Vasai-I and Vasai-II.

(9) Dahan - Revenue Taluka of Dahanu, Revenue Taluka of Jawhar, Revenue Taluka of Talasari and Revenue Taluka of Vikramghad.

(10) Palghar - Revenue Taluka of Palghar

(11) Murbad - Revenue Taluka of Murhad, Revenue Taluka of Shahapur and Revenue: Taluka of Mokhada.

(b) for entry at serial number 14, the following entry shall be substituted, namely:-

14 Nagpur Nagpur (Urban)

(1) Nagpur-1,- Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Khamala (2) Parsodi (3) Takaliseem (4) Ambazari and Registration of documents of the district under section 30(1) of the said Act, but except the documents of remaining area of Nagpur Municipal Corporation.

(2) Nagpur-2. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Nagpur (2) Sitabardi (3) Dhantoli (4) Jattarodi

(3) Nagpur-3. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Lendra (2) Gadga (3) Dharampeth (4) Ajani (5) Telangkhati (6) Pandrabodi (7) Phutata (8) Kachimetha.

(4) Nagpur-4. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Hajaripahad (2) Dama 3) Bargaon (4) Garewada (5) Takali Zingabai (6) Takali police line.

(5) Nagpur-5. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Jaripatka (2) Mankapur (3) Nara (4) Nari (5) Indora (6) Hansapuri (7) Wadpalchad (8) Mankheda (9) Binakhi

(6) Nagpur-6. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Vanjara (2) Vangari (3) Katmana (4) Chikhali (Devsthan) (5) Bharatwada (6) Hivari (7) Paradi (8) Panapur (9) Bhandewadi.

(7) Nagpur-7. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Vathoda (2) Harpur (3) Bidpeth (4) Dighori.

(8) Nagpur-8. - Municipal Corporation of Nagpur city comprising following villages, namely:-  
(1) Sakkardara (2) Chikhali (Khurd) (3) Manewada (4) Babhukheda.

(9) Nagpur-9. - Municipal Corporation of Nagpur city comprising following villages, namely:  
(1) Somalwada (2) Chimchbhuvan (3) Shivangaon (4) Sonegaon (5) Jaitilla (6) Bhamati.

(10) Nagpur-10. - (Rural) - The following villages from the Revenue Taluka of Nagpur, namely:-  
(1) Adyali (2) Asti (3) Asta (4) Amgaon (5) Algondi (6) Umargaon (7) Kalmana (8) Kalkihi (9) Kanhalgaon (10) Kavatha (11) Kapsi (12) Kaldongri (13) Kinapur (14) Kinhalgaon (15) Kinhalmakdi (16) Kolar (17) Kharabi (18) Kharasoli (19) Khadgaon (20) Khapri (21) Khandala (22) Khairi (23) Kharada (24) Gaysi Manapur (25) Gonhi (26) Gondhani (27) Gotala Panjari (28) Gumthala (29) Ghuti (30) Ghogali (31) Chadri Khapa (32) Chikna (33) Chincholi (34) Jaipur (35) Jaspur (36) Janapani (37) Jamtha (38) Zan (39) Takali (40) Tembri (41) Devlameti (42) Dongergaon (43) Dhaga (44) Tarasi (45) Tamaswadi (46) Telhara (47) Dahagaon (48) Drugdhamna (49) Dhudhala (50) Dudba (51) Devli (52) Dhamna (53) Narsala (54) Navegaon (55) Navennari (56) Nimbha (57) Parsodi (58) Padarikhapa (59) Pardi (60) Panjri (61) Pachanvari (62) Pipla (63) Pilkapur (64) Pitesur (65) Pipardol (66) Pevtha (67) Petkaldongri (68) Ohi (69) Phetari (70) Bhadura (71) Banwadi (72) Bazargaon (73) Brahmanwada (74) Brahman' (75) Beltarodi (76) Besa (77) Belevada (78) Boregaon (79) Bothali (80) Borkhedi (81) Bori (82) Bharatwada (83) Bhuyari (84) Bhokara (85) Mangrul (86) Mehuzari (87) Mohagaon (88) Malegaon (89) Mhasala (90) Mangali (91) Murapur (92) Verla (93) Rahimabad (94) Rahimpur (95) Rama (96) Ramapur (97) Ridhor (98) Rougapur (99) Rui (100) Ruikhairi (101) Lavha (102) Linga (103) Lonara (104) Valani (105) Vadegaon (106) Vademajara (107) Varoda (108) Wadi (109) Vyahad (110) Vyahadpeth (111) Vathoda (112) Vekeshwar (113) Veramba (114) Vela Harishchandra (115) Vihirgaon (116) Shankepur (117) Shiva (118) Shirpur (119) Salai Godhani (120) Satanavari (121) Savanga (122) Shindi Vidheri (123) Surawadi (124) Sukali (125) Sonegaon (126) Sonewali (127) Hudkeshwar.



Nagpur (Rural) (1) Kamleshwar. - Revenue Taluka of Kamleshwar.  
 (2) Kamtee. - Revenue Taluka of Kamtee.  
 (3) Katol. - Revenue Taluka of Katol.  
 (4) Kuhl. - Revenue Taluka of Kuhi.  
 (5) Mouda. - Revenue Taluka of Mouda.  
 (6) Hingana. - Revenue Taluka of Hingana.  
 (7) Narkheda. - Revenue Taluka of Narkheda.  
 (8) Parseoni. - Revenue Taluka of Parseoni.  
 (9) Ramtek. - Revenue Taluka of Ramtek.  
 (10) Savner. - Revenue Taluka of Savner.  
 (11) Umred. - Revenue Taluka of Umred and Revenue Taluka of Bhivapur.

(C) for entry at serial number 19, the following entry shall be substituted, namely:-

19 Pune Pune (Urban) (1) Haveli-1 (Parvati). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Parvati (2) Sadashiv Peth/Navi Peth (3) Shukrawar Peth (4) Narayan Peth (5) Shaniwar Peth (6) Budhwar Peth.  
 (2) Haveli-2 (Kasba Peth). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Shivajinagar (2) Aundh (3) Kasba Peth (4) Mangalwar Peth (5) Raviwar Peth.  
 (3) Haveli-3 (Hadapsar). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Hadapsar (2) Phursungi (3) Manjaribor (4) Manjaril Khurd (5) Mundhwa.  
 (4) Haveli-4 (Kothrud). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Baner (2) Balewadi (3) Pashan (4) Kothrud.  
 (5) Haveli-5 (Pimpri Chinchwad). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Pimpri/Camp (2) Bhosri (3) Sangavi (4) Pimple Gurav (5) Pimple Nilakh (6) Pimple Saudagar  
 (6) Haveli-6 (Loni-Kalbhor). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Uruli Kanchan (2) Shindvan (3) Valati (4) Khamgaon Tek (5) Bhavapur (6) Koregaon Mul (7) Naigaon (8) Alandi Mhatobachi (9) Tarade (10) Loni Kalbhor (11) Theur (12) Astapur (13) Hingangaon (14) Nhavisandas (15) Sanghvi Sandas (16) Kadamwkvasti (17) Kunjirwadi.  
 (7) Haveli-7 (Wagholi). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Lonikand (2) Vadhukhurd (3) Bakori (4) Phulgaon (5) Tulapur (6) Bhavadi (7) Perene (8) Dongergaon (9) Pimprisandas (10) Burakegaon (11) Vade Bolhai (12) Bhivari (13) Shiruswadi (14) Kolwadi (15) Saste (16) Wagholi (17) Kesnand (18) Kharadi (19) Vadgaon Sheri.  
 (8) Haveli-8 (Yerawada). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Dhanori (2) Yerwada (3) Lohagaon.  
 (9) Haveli-9 (Katraj). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Dhankawadi (2) Ambegaon Budruk (3) Ambegaon khurd (4) Gujar-Niwadi (5) Bhilarewadi (6) Mangdewadi (7) Shindewadi (8) Khedshivapur (9) Shivapur (10) Ramnagar (11) Sanasnagar (12) Tanaji Nagar (13) Kondhanpur (14) Arvee (15) Rahatwade (16) Kalyan (17) Katraz (18) Avasarenagar.  
 (10) Haveli-10 (Bibwewadi). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-  
 (1) Bibwewadi (2) Gultekadi (3) Guruwar Peth (4) Ganjpeth (5) Ghorpade Peth (6) Ganesh Peth (7) Nanapeth (8) Bhavani Peth.  
 (11) Haveli-11 (Pune Camp). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-

(1) Pune Camp (2) Rasta Peth (3) Wanwadi (4) Somwar Peth (5) Ghorpadi.

(12) Haveli-12 (Kondhwa Budruk),- Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-

(1) Pisoli (2) Unclad (3) Mohamadwadi (4) Autade Handewadi (5) Vadki (6) Uruvi Devachi (7) Yevalewadi (8) Kondhwa Budruk (9) Kondhwa Khurd (10) Holkar wadi.

(13) Haveli-13 (Erandwana). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-

(1) Ahire (2) Aglambe (3) Bahuli (4) Kondhwa Dhavde (5) Kopare (6) Kudje (7) Mandvi Budruk (8) Mandvi Khurd (9) Shivne (10) Sangrun (11) Waraje (12) Yerandwana (13) Hingane Budruk (14) Haveli-14 (Chinchwad). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-

(1) Chinchwad (2) Akurdi (3) Mamurdi (4) Nigdi (5) Dehugaoni Camp (6) Malinagar (7) Kinhai (8) Chincholi (9) Vithalnagar (10) Kiwale (11) Ravet (12) Rahatani/Kalewadi.

(15) Haveli-15 (Dighi). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:

(1) Kalas (2) Khadkil Camp (3) Chikli (4) Charholi budruk (5) Talwade (6) Dapodi (7) Dighi (8) Dudulgaon (9) Bopodi (10) Bopkhal (11) Boradwadi (12) Moshi (13) Nirgudi (14) Vadgaon Shinde.

(16) Haveli-16 (Dhairi). - Municipal Corporation of the city of Pune comprising of following villages from Revenue Taluka of Haveli, namely:-

(1) Hingane Khurd (2) Vadgaon Budruk (3) Vadgaon Khurd (4) Nanded (5) Nandoshi (6) Narhe (7) Dhayri (8) Kirkatwadi (9) Gorhe budruk (10) Donje (11) Gorhe Khurd (12) Khanapur (13) Mathai wadi (14) Sambrewadi (15) Thoptewadi (16) Ghera Singhgad (17) Vardade (18) Wasvewadi (19) Khamgaon Mawal (20) Jambali (21) Jambhulwadi (22) Kolewadi (23) Ambi (24) Morlarwadi (25) Sonapur (26) Atkarwadi (27) Malkhed (28) Khadakwasla (29) Gogalwadi (30) Gauddara (31) Manerwadi and remaining villages from Revenue from Revenue Taluka of Haveli.

Pune (Rural) (1) Ambegaon. - Revenue Taluka of Ambegaon.

(2) Baramati. - Revenue Taluka of Baramati excluding the 24 villages forming part of Daund and the following villages from the Revenue Taluka of Indapur, namely:-

(1) Shetphal Gadhe (2) Akole (3) Pimple (4) Nirgude (5) Nimbodi (6) Lakadi (7) Mhasobachivadi (8) Madanvadi (9) Pondhavadi (10) Bhavari Nagar (11) Jachak Vast (12) Sapkalvadi (13) Tayshi (14) Udhat (15) Sarsar (16) Pawarwadi (17) Kazad.

(3) Bhor. - Revenue Taluka of Bhor.

(4) Velha. - Revenue Taluka of Velha.

(5) Daund. - Revenue Taluka of Daund and the following villages of Revenue Taluka of Baramati, namely:-

(1) Ambi Khurd (2) Ambi Budruk (3) Undavadi (4) Karchel (5) Karhati (6) Kololi (7) Kharad vadi (8) Jalgaon Sure (9) Jogvadi (10) Beulgaon Rasal (11) Nafoli (12) Nombodi (13) Baburdi (14) Morgaon (15) Vadhane (16) Sherechivadi (17) Sonvadi (18) Supe (19) Kalkhaire vadi (20) Kutvalvadi (21) Chandgudewadi (22) Dandvadi (23) Panserevadi (24) Bhondhavevadi.

(6) Indapur. - Revenue Taluka of Indapur excluding the 17 villages forming part of Baramati.

(7) Junnar. - Revenue Taluka of Junnar excluding 32 villages forming part of Registration sub district of Narayangaon.

(8) Narayangaon. - Following villages from Revenue Taluka Junnar, namely:-

(1) Ane (2) Arvi (3) Ale (4) Umbraj (5) Aurangpur (6) Kandali (7) Kuran (8) Khodad (9) Malvane (10) Narayangaon (11) Nimgaon Save (12) Pargaon Tarphe Madh (13) Pipri Kawai (14) Pimpri Pendhar (15) Pimplegaon (16) Pimpalwandi (17) Belhe (18) Bon Khurd (19) Bori Budruk (20) Mangrul (21) Yedgaon (22) Rajuri (23) Unchekhadakwadi (24) Vadgaon Kandali (25) Vadgaon Anand (26) Vadgaon Sahani (27) Vaishakh Khede (28) Shirolu Tarphe Ale (29) Sakuri Tarphe Belhe (30) Sultanpur. (31) Hiware Tarphe Narayangaon (32) Hiware Budruk.

(9) Purandar. - Revenue Taluka of Purandar.

(10) Shirur. - Revenue Taluka of Shirur.

- (11) Mulshi. - Revenue Taluka of Mulshi.  
(12) Maval. - Revenue Taluka of Maval.  
(13) Khed (Rajgurunagar). - Revenue Taluka of Khed  
(Rajgurunagar).
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**Notification under Section 7(1) of the Registration Act, 1908, dated 31st October, 2005 w.e.f. 1st November, 2005 (Jurisdiction of Office of the Joint Sub-Registrars Maharashtra)**

**(M.G.G., Extraordinary No. 89, at Part IV-A. Page Nos. 540 to 542), dated the 31st October, 2005. Notification No. RGN-2005/1753/CR-383/M-1 dated the 31st October 2005** - In exercise of the powers conferred by sub-section (1) of section 7 of the Registration Act, 1908 (16 of 1908), in its application to the State of Maharashtra, and in supersession of all other notifications issued in this behalf and in force in the State of Maharashtra, the Government of Maharashtra hereby establishes, with effect from dated 1st November, 2005, offices to be styled as the offices of the Joint Sub-Registrars mentioned in column (4) of the Schedule appended hereto, in the sub-districts mentioned in column (3) thereof, of the districts respectively mentioned against each of them in column (2) thereof, namely :-

Schedule

<b>Sr. No.</b>	<b>Registration District</b>	<b>Registration Sub-District</b>	<b>Name of the office of the Joint Sub-Registrar</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Ahmednagar	Ahmednagar -1	. . Joint Sub-Registrar, Ahmednagar-2
2.	Ahmednagar		. . Joint Sub-Registrar, Ahmednagar-3
3.	Akola	Akola-1	. . Joint Sub-Registrar, Akola-2
4.	Akola		. . Joint Sub-Registrar, Akola-3
5.	Amravati	Amravati City-I	. . Joint Sub-Registrar, Amravati City-2
6.	Amravati		. . Joint Sub-Registrar, Amravati City-3
7.	Aurangabad	Aurangabad- 1	. . Joint Sub-Registrar, Aurangabad City-2
8.	Aurangabad		. . Joint Sub-Registrar, Aurangabad City-3
9.	Aurangabad		. . Joint Sub-Registrar, Aurangabad-5
10.	Aurangabad		. . Joint Sub-Registrar, Aurangabad-6
11.	Kolhapur	Karvir-I	. . Joint Sub-Registrar, Karvir-2
12.	Kolhapur		. . Joint Sub-Registrar, Karvir-3
13.	Kolhapur		. . Joint Sub-Registrar, Karvir-4
14.	Jalgaon	Jalgaon-1	. . Joint Sub-Registrar, Jalgaon-2
15.	Jalgaon		. . Joint Sub-Registrar, Jalgaon-3
16.	Jalna	Jalna-1	. . Joint Sub-Registrar, Jalna-3
17.	Thane (Urban)	Thane-1	. . Joint Sub-Registrar, Thane-2
18.	Thane (Urban)		. . Joint Sub-Registrar, Thane-3
19.	Thane (Urban)		. . Joint Sub-Registrar, Thane-4
20.	Thane (Urban)		. . Joint Sub-Registrar, Thane-5
21.	Thane (Urban)		. . Joint Sub-Registrar, Thane-6
22.	Thane (Urban)		. . Joint Sub-Registrar, Thane-7
23.	Thane (Urban)		. . Joint Sub-Registrar, Thane-8
24.	Thane (Urban)		. . Joint Sub-Registrar, Thane-9
25.	Thane (Urban)		. . Joint Sub-Registrar, Thane-10
26.	Thane (Urban)		. . Joint Sub-Registrar, Thane-11
27.	Thane (Urban)	Kalyan-1	. . Joint Sub-Registrar, Kalyan-2
28.	Thane (Urban)		. . Joint Sub-Registrar, Kalyan-3
29.	Thane (Urban)		. . Joint Sub-Registrar, Kalyan-4

30.	Thane (Urban)	Bhivandi-1	. . Joint Sub-Registrar, Bhivandi-2
31.	Thane (Urban)	Vasai-1	. . Joint Sub-Registrar, Vasai-2
32.	Thane (Urban)		. . Joint Sub-Registrar, Vasai-3
33.	Dhule	Dhule-1	. . Joint Sub-Registrar, Dhule-2
34.	Nagpur (Urban)	Nagpur-1	. . Joint Sub-Registrar, Nagpur-2
35.	Nagpur (Urban)		. . Joint Sub-Registrar, Nagpur-3
36.	Nagpur (Urban)		. . Joint Sub-Registrar, Nagpur-4
37.	Nagpur (Urban)		. . Joint Sub-Registrar, Nagpur-5
38.	Nagpur (Urban)		. . Joint Sub-Registrar, Nagpur-6
39.	Nagpur (Urban)		. . Joint Sub-Registrar, Nagpur-8
40.	Nagpur (Urban)	Nagpur-10	. . Joint Sub-Registrar, Nagpur-7
41.	Nashik	Nashik-1	. . Joint Sub-Registrar, Nashik-2
42.	Nashik		. . Joint Sub-Registrar, Nashik-3
43.	Nashik		. . Joint Sub-Registrar, Nashik-4
44.	Nashik		. . Joint Sub-Registrar, Nashik-5
45.	Nashik	Malegaon-1	. . Joint Sub-Registrar, Malegaon-2
46.	Nanded	Nanded-1	. . Joint Sub-Registrar, Nanded-2
47.	Pune (Urban)	Haveli-1	. . Joint Sub-Registrar; Haveli-2
48.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-3
49.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-4
50.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-5
51.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-6
52.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-7
53.	Pune (Urban)		. . Joint Sub-Registrar; Haveli-8
54.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-9
55.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-10
56.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-11
57.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-12
58.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-13
59.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-14
60.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-15
61.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-16
62.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-17

63.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-18
64.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-19
65.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-20
66.	Pune (Urban)		. . Joint Sub-Registrar, Haveli-21
67.	Beed	Beed-1	. . Joint Sub-Registrar, Beed-2
68.	Mumbai	Mumbai City-1	. . Joint Sub-Registrar, Mumbai City-2
69.	Mumbai		. . Joint Sub-Registrar, Mumbai City-3
70.	Mumbai Suburban	Andheri-1	. . Joint Sub-Registrar, Andheri-2
71.	Mumbai Suburban		. . Joint Sub-Registrar, Andheri-3
72.	Mumbai Suburban		. . Joint Sub-Registrar, Andheri-4
73.	Mumbai Suburban	Borivali-1	. . Joint Sub-Registrar, Borivali-2
74.	Mumbai Suburban		. . Joint Sub-Registrar, Borivali-3
75.	Mumbai Suburban		. . Joint Sub-Registrar, Andheri-4
76.	Mumbai Suburban		. . Joint Sub-Registrar, Andheri-5
77.	Mumbai Suburban		. . Joint Sub-Registrar, Andheri-6
78.	Mumbai Suburban	Kurla-1	. . Joint Sub-Registrar, Kurla-2
79.	Mumbai Suburban		. . Joint Sub-Registrar, Kurla-3
80.	Mumbai Suburban		. . Joint Sub-Registrar, Kurla-4
81.	Mumbai Suburban		. . Joint Sub-Registrar, Kurla-5
82.	Yawatmal	Yawatmal-1	. . Joint Sub-Registrar, Yawatmal-2
83.	Raigad	Panvel-1	. . Joint Sub-Registrar, Panvel-2
84.	Raigad		. . Joint Sub-Registrar, Panvel-3
85.	Satara	Satara-1	. . Joint Sub-Registrar, Satara-2
86.	Solapur	Solapur	. . Joint Sub-Registrar, Solapur
		North 1	North 2
87.	Sangli	Miraj 1	. . Joint Sub-Registrar, Miraj-2
88.	Sangli		. . Joint Sub-Registrar, Miraj-3

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**Registration Act, 1908**

No. Nondani. 2003/C.R. 717/M-1. - In exercise of the powers conferred by section 5 of the Registration Act, 1908 (16 of 1908), in its application to the State of Maharashtra, the Government of Maharashtra hereby amends, with effect from 25th January, 2005 the Government Notification, Revenue and Forests Department No. RGN. 2003/117/C.R. 307/M-1, dated the 12th September, 2003 (hereinafter referred to as "the said notification"), as follows:-