

**THE MAHARASHTRA SPECIAL PROVISION
FOR PAYMENT OF COURT-FEES ACT, 1976**

[32 of 1976]¹

[22nd July, 1976]

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

WHEREAS it is expedient to provide for the collection of court-fees otherwise than by stamps; It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows :-

1. Short title, commencement and duration :- (1) This Act may be called the Maharashtra Special Provision for Payment of Court-fees Act, 1976.

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

(3) It shall remain in force for a period or two years commencing on the date on which this Act is brought into force under sub-section (2) and shall then expire; and the provisions of section 7 of the Bombay General Clauses Act, 1904, shall apply upon expiry of this Act as if it had then been repealed by a Maharashtra Act.

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

(1) During the period, that this Act remains in force, the fees referred to in section 3 of the Bombay Court-fees Act, 1959, or chargeable under the said Act, may, notwithstanding anything contained in section 37 or any other provisions of that Act to the contrary, be collected in cash in any Government treasury, and the receipt or challan therefor shall be duly given by the officer in charge thereof; and any such receipt or challan may also be used for the purposes of that Act and the rules thereunder during the period aforesaid, as if the receipt or challan were a stamp duly issued under the aforesaid Act by the State Government for the amount paid.

(2) The receipt or challan shall be cancelled by the officer appointed under section 42 of the said Act by writing on or stamping the receipt or challan "Cancelled" and signing and dating the cancellation.

Explanation :- For the purposes of this section, "Government treasury" includes a Government Sub-treasury, the General Stamp Office, Bombay, and any other place as the State Government may, by notification in the *Official Gazette*, appoint in this behalf.

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