



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष १२, अंक १५(२)]

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असाधारण क्रमांक ३१

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Stamp (Second Amendment) Bill, 2026 (L. C. Bill No. VII of 2026), introduced in the Maharashtra Legislative Council on the 18th March 2026, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

L. C. BILL No. VII OF 2026.

A BILL

further to amend the Maharashtra Stamp Act.

LX of 1958. WHEREAS it is expedient further to amend the Maharashtra Stamp Act for the purposes hereinafter appearing; it is hereby enacted in the Seventy-seventh Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Stamp (Second Amendment) Act, 2026. Short title.

LX of 1958. 2. In section 53A of the Maharashtra Stamp Act, to sub-section (1), the following proviso shall be added, namely :— Amendment of section 53A of LX of 1958.

“Provided that, where a notice for initiating proceedings has been issued within the abovementioned period of six years, then such proceedings shall not lapse by reason of the expiry of the said period and shall continue till the final order is passed by the Chief Controlling Revenue Authority in such proceedings.”.

(१)

STATEMENT OF OBJECTS AND REASONS

The Chief Controlling Revenue Authority (CCRA) under section 53A of the Maharashtra Stamp Act (LX of 1958) may, within a period of six years from the date of certificate of the Collector, initiate proceedings for recovery of deficit stamp duty and order the recovery of such deficit duty, if any.

2. The instruments not duly stamped are found in the inspections carried out by the Offices of the Auditor General and Inspector General of Registration and Controller of Stamps. The Collector of Stamps also reports to CCRA such instruments which are not duly stamped either by mistake or otherwise. The inspections or reports may be made or received within different periods from the date of certificate of the Collector. After such inspections or reports, the revision proceedings under the said section 53A for recovery of stamp duty are initiated at different times during the stipulated period of six years.

3. The Bombay High Court in the case of Sony Mony Electronics Limited *vs.* State of Maharashtra (Writ Petition No. 2757 of 2012) has *vide* judgement dated 7.08.2025, held that the period of six years provided in section 53A(1) should be read to mean that the order of recovery should be passed within the said time frame.

Although notices initiating such quasi-judicial revision proceedings are issued within the stipulated period of six years, sometimes such cases remain pending beyond the said period due to complicated issues relating to fixation of stamp duty and procedural requirements such as issuing notices, production of concerned instruments by the parties, personal hearing to parties, etc. Such revision proceedings involve large amount of revenue of the State. If such cases could not be disposed of within stipulated period after their initiation, then it would lead to substantial loss of revenue of the State.

4. Therefore, in the interest of revenue of the State, the Government considers it necessary to amend the said section 53A(1) to provide that where a notice initiating proceedings under section 53A(1) has been issued within the period of six years, then such proceedings shall not lapse and shall continue till the final order is passed.

5. The Bill seeks to achieve the above objectives.

Mumbai,

Dated the 17th March 2026.

CHANDRASHEKHAR BAWANKULE,

Minister for Revenue.