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# महाराष्ट्र शासन राजपत्र

असाधारण  
प्राधिकृत प्रकाशन

पुष्यवार, जून ९, २००४/ज्येष्ठ १२, शके १९२६

खतपत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ प्रमाणात दिले आहेत.

## भाग पाच-अ

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद)

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 9th June 2004 is published under Rule 117 of the Maharashtra Legislative Assembly Rules.

#### L. A. BILL No. XXI OF 2001.

#### A BILL

furthcr to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:—

#### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2004. Short title and commencement.
- (2) (a) Sections 1 and 25 shall come into force on the date of publication of this Act in the Official Gazette;
- (b) the remaining sections shall come into force with effect from the 1st July 2004.

भाग पाच-अ-४४

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[किंमत : रुपये ५.००]

## CHAPTER II

## AMENDMENTS TO THE BOMBAY STAMP ACT, 1958.

2. In section 2 of the Bombay Stamp Act, 1958 (hereinafter, in this Chapter, referred to as "the Stamp Act"), after clause (g), the following clause shall be inserted, namely:—

"(ga) "Deputy Inspector General of Registration and Deputy Controller of Stamps" means the officer or officers appointed by State Government, by notification issued under clause (f) and on whom any or all of the powers of the Collector under this Act are conferred;";

Amendment of section 4 of Bom. LX of 1958. 3. In section 4 of the Stamp Act, in sub-section (1), for the words "twenty rupees" the words "one hundred rupees" shall be substituted.

Amendment of section 32A of Bom. LX of 1958. 4. In section 32A of the Stamp Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(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 12 per cent., as provided in the first proviso; and the reference already made to the Collector of the District shall abate:

६९

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.

5. For Section 52A of the Stamp Act, the following section shall be substituted, namely:—

Substitution of section 52A of LX of 1958

52A(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, and when the amount of duty paid,—

Allowance for duty.

(i) in the Mumbai City District and Mumbai Suburban District exceeds rupees ten lakh; and

(ii) in any other District exceeds rupees one lakh,—

the concerned Collector shall not make allowance on such application for the stamps, or the cash amount paid under the Challans, which are spoilt or misused or used incorrectly or not required for use, but shall, after making necessary enquiries, forward such application, with his remarks thereon,—

(a) in case of the application falling in clause (i) through the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of his division, to the Chief Controlling Revenue Authority; and

(b) in case of the applications falling in clause (ii) to the concerned Deputy Inspector General of Registration and Deputy Controller of Stamp of his division.

(2) The concerned Deputy Inspector General of Registration and Deputy Controller of Stamps shall, on receiving such applications,—

(i) in case of the first category of the applications forward the same with his remarks, if any, to the Chief Controlling Revenue Authority for decision; and

(ii) in case of the second category of applications 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;

Provided that, if on consideration of the application, the amount exceeds rupees ten lakh, the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps shall submit such application, also with his remarks thereon, to the Chief Controlling Revenue Authority.

6. In Schedule 1 appended to the Stamp Act,—

Amendment to Schedule 1 of Bom. LX of 1958.

(1) In article 1, in clause (1), in sub-clause (d), in column (2), for the words " fifty rupees " the words " one hundred rupees " shall be substituted;

(2) in article 2, in sub-clause (b), in column (2), for the words "Fifty rupees" the words "One hundred rupees" shall be substituted;

(3) in article 4, in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;

(4) in article 5, in clause (h), in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;

(5) in article 6,—

(a) in clause (1), in column (2), for the words, brackets and figures "The same duty as is leviable on a mortgage deed under clause (b) of Article 40", the following shall be substituted, namely,—

"Five rupees for every five hundred or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees and the maximum of five lakh rupees.";

(b) in clause (2), in column (2), for the words, brackets and figures "The same duty as is leviable on a mortgage deed under clause (b) of Article 40", the following shall be substituted, namely,—

"Five rupees for every five hundred or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees and the maximum of five lakh rupees.";

(6) in article 8, in column (2), for the words "fifty rupees" the words "One hundred rupees" shall be substituted;

(7) in article 9, in column (2), for the words "Fifty rupees" the words "One hundred rupees" shall be substituted;

(8) in article 13, in column (2), for the words "Five rupees." the words "Five rupees, subject to a minimum of rupees one hundred." shall be substituted;

(9) in article 18, in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;

(10) in article 25,—

(1) in clause (b),—

(i) in sub-clause (i), in column (2), for the words "Thirty-five rupees" the words "Twenty-five rupees" shall be substituted;

(ii) in sub-clause (iv), in column (2), for the words "Thirty rupees" the words "Twenty-five rupees" shall be substituted;

(iii) in sub-clause (v),—

(a) against entry (i), in column (2), for the words "Forty five rupees" the words "Twenty-five rupees" shall be substituted;

(b) against entry (ii), in column (2), for the words "Forty five rupees" the words "Twenty-five rupees" shall be substituted;

(iv) in sub-clause (i), in column (2), for the words "Forty rupees" the words "Twenty-five rupees" shall be substituted;

(vi) in sub-clause (vi), in column (2), for the words "Fifty rupees" the words "Twenty-five rupees" shall be substituted;

(II) in clause (d), in sub-clause (1), in entry (D), for sub-entries (iv) and (v), the following sub-entry shall be substituted, namely:—

"(iv) exceeds rupees 5.00.000      8.750 rupees plus 5 per cent. of the value above rupees 5,00,000.";

(III) in clause (da), in column (2),—

(i) in the first proviso, in paragraph (i), for the figure and words "7 per cent." the figure and words "5 per cent." shall be substituted;

(ii) in the second proviso, in paragraph (i), for the figure and words "7 per centum." the figure and words "6 per cent." shall be substituted;

(11) in article 31, in column (2), for the words "Fifty rupees" the words "One hundred rupees" shall be substituted;

(12) in article 36A, for clause (a), the following clause shall be substituted, namely:—

"(a) Where the leave and licence agreement purports to be for a term not exceeding thirty three months with or without the renewal clause and relates to property situated within the limits of,

(i) the District of Mumbai City and Mumbai Suburban District;

(A) Where the amount of average annual rent plus the amount of security deposit, or money advanced or to be advanced does not exceed rupees two lakh fifty thousand for a single term of eleven months;

Seven hundred fifty rupees  
For every term of eleven months or part thereof;

62

68

(B) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

One thousand five hundred rupees for every term of eleven months or part thereof;

(C) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees five lakh for a single term of eleven months;

Three thousand rupees for every term of eleven months or part thereof;

(ii) the Municipal Corporation of the cities Thane, Pune, Nagpur and Navi Mumbai, Nashik, Pimpri-Chinchwad, Kolhapur, Aurangabad, Amravati, Solapur, Sangli and Cantonments of Pune, Kirkee; Dehu Road, Devlali and Aurangabad,—

(A) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced does not exceed rupees two lakh fifty thousand for a single term of eleven months;

Five hundred rupees for every term of eleven months or part thereof;

(B) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

One thousand rupees for every term of eleven months or part thereof;

(C) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees five lakh for a single term of eleven months;

Two thousand rupees for every term of eleven months or part thereof;

(64)

(iii) in any other area excluding the area referred to in sub-clauses (i) and (ii);

(A) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced does not exceed rupees two lakh fifty thousand for a single term of eleven months;

Three hundred rupees for every term of eleven months or part thereof;

(B) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

Six hundred rupees for every term of eleven months or part thereof;

(C) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees five lakh for a single term of eleven months;

One thousand two hundred rupees for every term of eleven months or part thereof."

(13) in article 38, in column (2), for the words "Fifty rupees" the words "One hundred rupees" shall be substituted;

(14) in article 40, in column (1), after the words "agreement relating to" the words, brackets and figure "Deposit of Title Deeds, Pawn or Pledge or Hypothecation (Article 6)" shall be inserted;

(15) in article 44, in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;

(16) in article 48, in clause (h), in column (2), for the words "Five rupees for each person authorised" the words "One hundred rupees for each person authorised" shall be substituted;

(17) in article 49, in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;

(18) in article 50, in column (2), for the words "Twenty rupees" the words "One hundred rupees" shall be substituted;