



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक २०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्राख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी 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 (Amendment) Bill, 2025 (L. A. Bill No. XXIII of 2025), introduced in the Maharashtra Legislative Assembly on the 18th March 2025, 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. A. BILL No. XXIII OF 2025.

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-sixth Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Stamp (Amendment) Act, 2025. Short title.
2. In section 4 of the Maharashtra Stamp Act (hereinafter referred to as "the principal Act"), in sub-section (1), for the words "one hundred rupees" the words "five hundred rupees" shall be substituted.
3. In section 10 of the principal Act,—

Amendment of section 10 of LX of 1958.

(1)

(1) for sub-section (3), the following sub-section shall be substituted, namely :—

“(3) (a) 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 franking machine ; or

(ii) by e-payment, in Virtual Treasury through Government Receipt Accounting System (G.R.A.S.) or in any Bank Account specified in the *Official Gazette* by the said Authority in this behalf through any permissible net banking mode.

(b) Any duties paid by e-payment shall be indicated,—

(i) by an endorsement to that effect made on the instrument by the proper officer duly notified by the Chief Controlling Revenue Authority for this purpose; or

(ii) in case of consolidated payment for electronic record pertaining to such instruments by the certificate issued by such proper officer; or

(iii) by e-stamp certificate issued through electronic means and mode as may be prescribed by the Chief Controlling Revenue Authority.

(c) If the proper officer has not endorsed the instrument or has not issued the certificate or the e-stamp certificate has not been issued through the prescribed electronic means and mode, as the case may be, under clause (b), then the mere e-payment under clause (a) shall not be treated as duty paid for any of the purposes of the Act.

(d) The procedure to regulate the use of e-payment, endorsement or certification by proper officer and generation of e-stamp certificate shall be such as the Chief Controlling Revenue Authority may by an order determine.”;

(2) sub-section (3A) shall be deleted ;

(3) in sub-section (4),—

(i) after the words “endorsement made” the words and letter “, certificate issued or e-stamp certificate generated” shall be inserted;

(ii) after the words “in the endorsement” the words and letter “, certificate or e-stamp certificate” shall be inserted.

4. In section 10D of the principal Act,—

(1) for sub-section (3), the following sub-section shall be substituted, namely:-

“(3) It shall be the duty of the proper officer so authorised under sub-section (2) to make an endorsement on the instrument after defacing the challan, as follows :—

“Stamp duty of Rs. paid by e-Challan, *vide* GRN No. CIN....., dated the

Seal of the Office.

Signature of the Officer.” ”;

(2) in the proviso, after the word, brackets and letters “Receipt (e-SBTR)” the words, letter, brackets and figure “ or e-stamp certificate generated under sub-section (3)” shall be inserted.

5. In section 31 of the principal Act,—

(1) in sub-section (1), for the words “a fee of one hundred rupees” the words “a fee of one thousand rupees” shall be substituted ;

(2) after sub-section (1), the following proviso shall be inserted, namely :—

Mah.
..... of
2025.

“Provided that, after commencement of the Maharashtra Stamp (Amendment) Act, 2025, in respect of executed instruments, no application shall be accepted for adjudication, unless the person has deposited with the Collector,—

(i) where the stamp duty is chargeable on the market value of the property, which is the subject matter of such instrument, the amount of difference between the stamp duty chargeable as per the value of consideration stated in the instrument or the market value of such property according to the person, whichever is higher and the stamp duty already paid on the instruments; and

(ii) in other cases, the amount of difference between the stamp duty chargeable according to the person and the stamp duty already paid on the instruments :

Provided further that, the Collector shall adjust such deposited amount against the stamp duty finally determined and refund the excess amount deposited, if any, to the person depositing it within a period of forty-five days, without any interest.”.

Amendment
of section 31
of LX of 1958.

STATEMENT OF OBJECTS AND REASONS

With a view to give effect to the proposals contained in the Budget Speech for the year 2025-2026, the Government considers it expedient to amend the Maharashtra Stamp Act (LX of 1958).

2. The amendments proposed to the Maharashtra Stamp Act (hereinafter referred to as “the Stamp Act”) are as under :–

(i) Section 4 of the Stamp Act is proposed to be amended with a view to increase rate of stamp duty, which is fixed long ago at the nominal amount of rupees one hundred, to rupees five hundred, in case of supplementary document if more than one document is used to complete the transaction.

(ii) Sections 10 and 10D of the Stamp Act are proposed to be amended with a view to facilitate online mode for payment (e-payment) and “certificate of stamp duty” in State Government Treasury a new provision for “e-stamp certificate”, so that people can pay stamp duty online at anytime from anywhere.

(iii) Sub-section (1) of section 31 of the Stamp Act is proposed to be amended with a view to increase the adjudication fee from Rs. 100 to Rs. 1000 for chargeability of the instrument, applying to have the opinion of the Collector and to provide for depositing the certain amount of stamp duty specified therein while filing application for adjudication of executed instrument.

3. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 17th March 2025.

CHANDRASHEKHAR BAWANKULE,
Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely :—

Clause 3(1).—Under this clause, which seeks to substitute the existing sub-section (3) of section 10 of the Maharashtra Stamp Act,—

(i) in clause (a), power is taken to the Chief Controlling Revenue Authority, to specify, by notification in the *Official Gazette*, the instruments in Schedule I in respect of which the duties chargeable, as specified in column (2) of the said Schedule shall be paid by means of franking machine or e-payment in Virtual Treasury through Government Receipt Accounting System (G.R.A.S.) or in any Bank Account specified therein ;

(ii) in clause (b), power is taken to the Chief Controlling Revenue Authority, to prescribe, the electronic means and mode through which the e-stamp certificate for e-payment of duty may be generated;

(iii) in clause (d), power is taken to the Chief Controlling Revenue Authority to determine, by an order, the procedure to regulate the use of e-payment, endorsement or certification by proper officer and generation of e-stamp certificate.

2. The above-mentioned proposals for delegation of legislative power are of normal character.

FINANCIAL MEMORANDUM

The Bill proposes to amend sections 4, 10, 10D and 31 of the Maharashtra Stamp Act (LX of 1958), so as to give effect to the proposals contained in the Budget Speech for the financial year 2025-2026. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.