



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ४, अंक १(७)]

सोमवार, जानेवारी १५, २०१८/पौष २५, शके १९३९

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असाधारण क्रमांक ७

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 Municipal Corporations (Second Amendment) Act, 2017 (Mah. Act. No. VII of 2018), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,  
I/c. Secretary (Legislation) to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. VII OF 2018.

*(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 15th January 2018).*

An Act further to amend the Maharashtra Municipal Corporations Act.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action

LIX of further to amend the Maharashtra Municipal Corporations Act, for the  
1949. purposes hereinafter appearing ; and, therefore, promulgated the  
Mah. Ord. Maharashtra Municipal Corporations (Second Amendment) Ordinance, 2017,  
XXIII of on the 12th October 2017 ;  
2017.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-eighth Year of the Republic of India as follows :—

## CHAPTER I

## PRELIMINARY

Short title  
and  
commence-  
ment.

1. (1) This Act may be called the Maharashtra Municipal Corporations (Second Amendment) Act, 2017.
- (2) It shall be deemed to have come into force on the 12th October 2017.

## CHAPTER II

## AMENDMENT TO THE MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

Amendment  
of section  
149A of LIX of  
1949.

2. In section 149A of the Maharashtra Municipal Corporations Act,— LIX of 1949.
  - (i) for sub-sections (1) and (2), the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from the 1st July 2017, namely :—

“(1) The stamp duty leviable under the Maharashtra Stamp Act, on instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City, shall be increased by a surcharge at the rate of one per cent., in the case of sale or gift, on the value of the property so situated and in the case of an instrument of usufructuary mortgage on the amount secured by the instrument as set forth in the instrument and shall be collected accordingly under the said Act. LX of 1958.

(2) For the purposes of this section, section 28 of the Maharashtra Stamp Act, shall be read and enforced as if specifically required the particulars therein referred to be set forth separately in respect of,— LX of 1958.

(a) the property situated in the City ; and

(b) the property situated in any other area,” ;

(ii) in sub-section (3), for the words “each of the notified City” the words “of the City” shall be substituted and shall be deemed to have been substituted with effect from the 1st July 2017 ;

(iii) in sub-section (5), the following shall be added at the end, namely :—

“For the purposes of this section, the State Government may make rules retrospectively with effect from the 1st July 2017.”.

## CHAPTER III

## MISCELLANEOUS

Validation of  
duty levied  
and collected.

3. (1) Notwithstanding anything contained in any judgement, decree or order of any court to the contrary, any assessment, review, levy or collection of stamp duty or surcharge in respect of execution of instruments of sale, gift and usufructuary mortgage, or any action taken or thing done in relation to such assessment, review, levy or collection under the provisions of the Maharashtra Municipal Corporations Act (hereinafter in this section referred to as “the Municipal Corporations Act”) prior to the date of commencement of the Maharashtra Municipal Corporations (Second Amendment) Act, 2017 (hereinafter in this section referred to as “the Amendment Act”), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the

LIX of  
1949.  
Mah.  
VII of  
2018.

Municipal Corporations Act, as amended by the Amendment Act, and accordingly,—

(a) all acts, proceedings or things done or taken by any authority or by the State Government or by any officer of the State Government in connection with the assessment, review, levy or collection or action or thing in connection with the levy of such stamp duty or surcharge, for all purposes be deemed to be, and to have always been done or taken in accordance with the law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority for the refund of such stamp duty or surcharge so paid; and

(c) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of such duty or surcharge.

(2) For the removal of doubt it is hereby declared that, nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Municipal Corporations Act, as amended by the Amendment Act, assessment, review, levy or collection of such stamp duty or surcharge, referred to in sub-section (1), or

(b) from claiming refund or any stamp duty or surcharge paid by him in excess of the amount due from him by way of stamp duty under the Municipal Corporations Act as amended by the Amendment Act.

(3) Nothing in the Municipal Corporations Act, as amended by the Amendment Act, shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the date of commencement of the Amendment Act, if such act or omission was not an offence under the Municipal Corporations Act on the relevant date, but for such amendment made by the Amendment Act; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been imposed on him under the law in force immediately before the date of commencement of the Amendment Act.

4. (1) If any difficulty arises in giving effect to the provisions of the Maharashtra Municipal Corporations Act, as amended by this Act, the State Government may, as the occasion arises, by an Order published in the *Official Gazette*, give such directions not inconsistent with the provisions of the said Act as amended by this Act, as may appear to it to be necessary or expedient for the purpose of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

Mah. Ord. XXIII of 2017. 5. (1) The Maharashtra Municipal Corporations (Second Amendment) Ordinance, 2017, is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the Maharashtra Municipal Corporations Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the said Act, as amended by this Act.

Power to remove difficulty.

Repeal of Mah. Ord. XXIII of 2017 and saving.