



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक १(५)]

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

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असाधारण क्रमांक ५

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 (Amendment and Validation) Act, 2017 (Mah. Act. No. V 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. V 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 Stamp 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

LX of action further to amend the Maharashtra Stamp Act, for the purposes
1958. hereinafter appearing ; and, therefore, promulgated the Maharashtra Stamp
Mah. Ord. (Amendment and Validation) Ordinance, 2017 on the 3rd November 2017 ;
XXVI of
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 :—

- Short title and commencement. **1.** (1) This Act may be called the Maharashtra Stamp (Amendment and Validation) Act, 2017.
- (2) It shall be deemed to have come into force with effect from the 15th December 2016.
- Amendment of section 2 of LX of 1958. **2.** In section 2 of the Maharashtra Stamp Act (hereinafter referred to as “ the principal Act ”), in clause (g), for sub-clause (iv), the following sub-clause shall be substituted, namely :—
- “ (iv) every order made by the High Court under section 394 of the Companies Act, 1956 or every order made by the National Company Law Tribunal under sections 230 to 234 of the Companies Act, 2013 or every confirmation issued by the Central Government under sub-section (3) of section 233 of the Companies Act, 2013, in respect of the amalgamation, merger, demerger, arrangement or reconstruction of companies (including subsidiaries of parent company); and every order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949, in respect of amalgamation or reconstruction of Banking Companies ; ”.
- Amendment of Schedule I of LX of 1958. **3.** In Schedule I appended to the principal Act, in article 25, in clause (da), in column (1), for the portion beginning with the brackets, letters and words “ (da) if relating to the order of High Court ” and ending with the words and figures "Banking Regulation Act, 1949", the following portion shall be substituted, namely :—
- “ (da) if relating to the order of the High Court under section 394 of the Companies Act, 1956 or the order of the National Company Law Tribunal under sections 230 to 234 of the Companies Act, 2013 or confirmation issued by the Central Government under sub-section (3) of section 233 of the Companies Act, 2013 in respect of the amalgamation, merger, demerger, arrangement or reconstruction of companies (including subsidiaries of parent company) or order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 in respect of amalgamation or reconstruction of Banking Companies.”.
- Validation. **4.** (1) Notwithstanding anything contained in any judgement, decree or order of any court to the contrary or in the principal Act, stamp duty assessed, levied and collected, including any action taken in pursuance of such assessment, levy and collection by the authorities under the said Act, acting or purporting to act under the provisions of article 25 in the Schedule I to the principal Act shall be deemed to have been validly levied and collected in accordance with law as if the provisions of the said article 25, as amended by the Maharashtra Stamp (Amendment and Validation) Act, 2017 (hereinafter in this section referred to as “ the Amendment Act ”) had been continuously in force at all material time and accordingly,—
- (a) all actions, proceedings or things done or taken by the authorities under the principal Act in connection with the levy and collection of the stamp duty shall for all purposes, be deemed to have been done or taken in accordance with the provisions of the said Act ;
- (b) no suit or other proceedings shall be maintainable or continued in any court, against the said authorities for the refund of the stamp duty so levied and collected ;

LX of 1958.

1 of 1956.
18 of 2013.
18 of 2013.
10 of 1949.1 of 1956.
18 of 2013.
18 of 2013.
10 of 1949.

Mah. V of 2018.

(c) no court or any other authority shall enforce any decree or order directing the refund of the stamp duty so levied or collected.

(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 principal Act as amended by the Amendment Act, any assessment, reassessment, levy or collection of stamp duty referred to in sub-section (1), or

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

Mah. Ord.
XXVI of
2017.

5. (1) The Maharashtra Stamp (Amendment and Validation) Ordinance, 2017, is hereby repealed.

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

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.