

**L. A. BILL No. XXIII OF 2025.**

*A BILL*

*further to amend the Maharashtra Stamp Act.*

LX of WHEREAS it is expedient further to amend the Maharashtra Stamp Act  
1958. 5 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.

LX of **2.** In section 4 of the Maharashtra Stamp Act (hereinafter referred to as  
1958. “the principal Act”), in sub-section (1), for the words “one hundred rupees” the  
10 words “five hundred rupees” shall be substituted. Amendment  
of section 4 of  
LX of 1958.

**3.** In section 10 of the principal Act,—

Amendment  
of section 10  
of LX of 1958.

(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 5 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 15 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 20 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 25 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 30 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; 35

(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.” ”;

5 (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,—

Amendment  
of section 31  
of LX of 1958.

(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 ;

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

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..... of  
2025.

15 “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,—

20 (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 :

25 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.”.



## 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.



GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE  
CONSTITUTION OF INDIA

(Copy of Government of Maharashtra Order, Law and Judiciary Department)

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the Introduction of the Maharashtra Stamp (Amendment) Bill, 2025.



**ANNEXURE TO THE L.A. BILL No. XXIII OF 2025.—**  
**THE MAHARASHTRA STAMP (AMENDMENT) BILL, 2025.**  
*Extracts from the Maharashtra Stamp Act, 1958.*  
**( Mah. LX of 1958. )**

**1. to 3.**

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**4.** (1) Where, in the case of any development agreement, sale, lease, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I for the conveyance, development agreement, lease, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one hundred rupees instead of the duty (if any) prescribed for it in that Schedule.

Several instruments used in single transaction of development agreement, sale, lease, mortgage or settlement.

(2) and (3)

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**5. to 9.**

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**10.** (1) and (2)

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(2-1A) to (2C)

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Duties how to be paid.

(3) 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 a franking machine ;

(ii) by way of cash ;

(iii) by demand draft ;

(iv) by pay order ; or

(v) by e-payment,

in any Government Treasury or Sub-Treasury or General Stamp Office or, as the case may be, Government Receipt Accounting System (G.R.A.S.) (Virtual Treasury) and such payment shall be indicated on such instrument by endorsement to that effect made on the instrument by the proper officer duly notified by the Chief Controlling Revenue Authority for this purpose.

(3A) The procedure to regulate the use of e-payment, through Government Receipt Accounting System (G.R.A.S.) (Virtual Treasury) for payment of duty shall be such as the Chief Controlling Revenue Authority may by an order determine.

(4) An impression made under sub-sections (2A), (2B) and (2C) or, as the case may be, an endorsement made under sub-section (3) or, under sub-section (2) of section 32A on any instrument, shall have the same effect as if the duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid, in respect of, and such payment has been indicated on such instrument by means of stamps, under sub-section (1).

	<b>10A. to 10C.</b>	*	*	*	*
Certain Departments, organisations, institutions, etc., to ensure payment of stamp duty.	<b>10D. (1) and (2)</b>	*	*	*	*
	(3) It shall be the duty of the proper officer so authorised under sub-section (2) to make an endorsement on the instruments after defacing the challan, as follows :— “ Stamp duty of Rs. .... paid in *cash/by demand draft / by pay order / e-Challan, <i>vide</i> Receipt / Challan No. .... / GRN No. .... CIN....., dated the .....				
	Seal of the Office.			Signature of the Officer.	
	*Strike out whatever is not applicable :				
	Provided that, whenever the Stamp Duty has been paid through Government Receipt Accounting System (G.R.A.S.) by receipt of e-payment <i>i.e.</i> electronically Secured Bank and Treasury Receipt (e-SBTR), the provisions of sub-sections (2) and (3) shall not be applicable.				
	<b>11. to 30.</b>	*	*	*	*
	<b>30A.</b>	*	*	*	*
Adjudication as to proper stamps.	<b>31. (1)</b>	When an instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, by one of the parties to the instrument and such person applies to have the opinion of that officer as to the duty (if any) with which or the Article of Schedule I under which it is chargeable and pays a fee of one hundred rupees in case not involving stamp duty on ad valorem basis, and one rupee for every Rs. 1,000 or part thereof, subject to a minimum of five rupees and maximum of twenty-five rupees in cases involving stamp duty on ad valorem basis, the Collector shall determine the duty (if any) with which, or the Article of Schedule I under which in his judgement, the instrument is chargeable.			
	(2) to (4)	*	*	*	*
	<b>32. to 76.</b>	*	*	*	*
	<b>SCHEDULES.</b>	*	*	*	*



**MAHARASHTRA LEGISLATURE  
SECRETARIAT**

**[L. A. BILL No. XXIII OF 2025.]**

**[A Bill further to amend the Maharashtra Stamp Act.]**

**[ SHRI CHANDRASHEKHAR  
BAWANKULE,  
Minister for Revenue.]**

**JITENDRA BHOLE,  
Secretary (1) (I/C),  
Maharashtra Legislative Assembly.**