

L. A. BILL No. CIII 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
5 for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-
sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Stamp (Second Amendment) Short title and
commencement.
Act, 2025.

(2) It shall come into force on such date as the State Government may, by
10 notification in the *Official Gazette*, appoint.

Amendment of section 32C of LX of 1958.	2. In section 32C of the Maharashtra Stamp Act (hereinafter referred to as "the principal Act"), for the word, figures and letter "section 32B" the words, figures and letters "sections 32B and 53B" shall be substituted.	LX of 1958.
Amendment of section 53 of LX of 1958.	3. In section 53 of the principal Act, in sub-section (1A) the words "and the order so passed shall be final" shall be deleted.	5
Amendment of section 53A of LX of 1958.	4. In section 53A of the principal Act, in sub-section (1), for the words "produce before him the instrument" the words, figures and letter "produce before him the instrument excluding an instrument in respect of which an appeal is filed before the State Government under section 53B" shall be substituted.	10
Insertion of new section 53B in LX of 1958.	5. After section 53A of the principal Act, the following section shall be inserted, namely :—	
Appeal to State Government.	<p>“53B. Any person, aggrieved by an order of the Chief Controlling Revenue Authority passed in the appeal filed under sub-section (1A) of section 53, may, within sixty days from the date of receipt of such order, by an application in writing accompanied by fee of one thousand rupees, file an appeal against such order to the State Government, which shall, after giving the parties a reasonable opportunity of being heard, consider the case and pass such order thereon as it thinks just and proper and the order so passed shall be final.”.</p>	15 20

STATEMENT OF OBJECTS AND REASONS

Section 53(1A) of the Maharashtra Stamp Act (LX of 1958) provides that any person aggrieved by an order of the Collector under Chapter III, Chapter IV, Chapter V and under clause (a) of the second proviso to section 27, regarding adjudication of stamp duty, insufficiently stamped instruments, valuation and refund of stamp duty, may file an appeal against such order to the Chief Controlling Revenue Authority and orders passed by the Chief Controlling Revenue Authority in such appeals are final.

2. The orders passed by the Chief Controlling Revenue Authority under section 53(1A) of the said Act, can be challenged only before the High Court in writ jurisdiction. Large number of such petitions are filed before the High Court which involves huge amount of Government revenue. This increases burden of the High Court and also increases litigation cost of the aggrieved parties. As such cases remain pending before the High Court, large amount of Government revenue gets stuck for a long time.

Therefore, the Government considers it expedient to amend the said Act, to provide that any person aggrieved by an order of the Chief Controlling Revenue Authority passed under section 53(1A) of the said Act, may file an appeal against such order to the State Government. For that purpose it is proposed to insert a new section 53B in the said Act.

3. Consequential amendments in the provisions relating to the revision by the Chief Controlling Revenue Authority to bar revision in cases where appeals are filled before the State Government are also proposed to avoid duplicity of proceedings.

4. The Bill seeks to achieve the above objectives.

Nagpur,
dated the 9th December, 2025.

CHANDRASHEKHAR BAWANKULE,
Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION

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

Clause 1(2).—Under this clause, power is taken to the State Government, to bring into force the Act on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.

ANNEXURE TO THE L. A. BILL No. CIII OF 2025.
THE MAHARASHTRA STAMP (SECOND AMENDMENT) BILL, 2025.

(Extracts from the Maharashtra Stamp Act)

(Mah. LX of 1958)

1. to 32. ** ** ** **

32A. and 32B. ** ** ** **

32C. Subject to the provisions of section 32B and any rules which may be made in this behalf by the State Government, the Chief Controlling Revenue Authority may, *suo motu*, call for and examine the record of any order passed (including an order passed in appeal) under this Act or the rules made thereunder, by any officer and pass such order thereon as he thinks just and proper; and the order so passed shall be final and shall not be called in question in any Court or before any authority:

Provided that, no notice calling for the record under this section shall be served by the Chief Controlling Revenue Authority after the expiry of three years from the date of communication of the order sought to be revised and not order of revisions, shall be made by the said Authority hereunder after the expiry of five years from such date:

Provided further that, no order shall be passed under this section which adversely affects any person, unless such person has been given a reasonable opportunity of being heard.

33. to 52.** ** ** **

53. (1) ** ** ** **

(1A) Any person aggrieved by an order of the Collector under Chapter III, Chapter IV, Chapter V and under clause (a) of the second proviso to section 27 may, within sixty days from the date of receipt of such order, by an application in writing, accompanied by a fee of three hundred rupees, file an appeal against such order to the Chief Controlling Revenue Authority, who shall, after giving the parties a reasonable opportunity of being heard, consider the case and pass such order thereon as he thinks just and proper and the order so passed shall be final.

Control of and statement of case to Chief Controlling Revenue Authority.

(2) and (3) ** ** ** **

53A. (1) Notwithstanding anything contained in sub-section (3) of section 32, sub-section (2) of section 39 and sub-section (2) of section 41, when through mistake or otherwise any instrument is charged with less duty than leviable thereon or is held not chargeable with duty, as the case may be, by the Collector, the Chief Controlling Revenue Authority may, within a period of six years from the date of certificate of the Collector under sections 32, 39 or 41, as the case may be, require the concerned party to produce before him the instrument and, after giving a reasonable opportunity of being heard to the party, examine such instrument whether any duty is chargeable, or any duty is less levied, thereon and order the recovery of the deficit duty, if any, from the concerned party. An endorsement shall thereafter be made on the instrument after payment of such deficit duty.

Revision of Collector's decision under sections 32, 39 and 41.

(2) ** ** ** **

54. to 76. ** ** ** **

SCHEDULE. ** ** ** **

**MAHARASHTRA LEGISLATURE
SECRETARIAT**

[L. A. BILL No. CIII OF 2025.]

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

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

JITENDRA BHOLE
Secretary-1,
Maharashtra Legislative Assembly.