

L. A. BILL No. IX OF 2026.

A BILL

further to amend the Maharashtra Stamp Act.

(As passed by the Legislative Assembly on the 9th March, 2026.)

LX of 5 WHEREAS it is expedient further to amend the Maharashtra Stamp Act,
1958. for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-
seventh Year of the Republic of India as follows :-

1. This Act may be called the Maharashtra Stamp (Amendment) Act, Short title.
2026.

Amendment
of section 52A
of LX of 1958.

2. In section 52A of the Maharashtra Stamp Act,—

LX of
1958.

(a) in sub-section (1),—

(i) for the words “five lakhs” the words “twenty lakhs” shall be substituted;

(ii) in clause (b), for the words “the concerned” the words “the Joint Inspector General of Registration and Superintendent of Stamps and the concerned” shall be substituted;

(b) for sub-section (2), the following sub-section shall be substituted, namely :—

“(2) (a) On receiving such application,—

10

(i) the Additional Controller of Stamps, if the amount of allowance is above rupees twenty lakhs and upto rupees one crore ;

(ii) the Joint Inspector General of Registration and Superintendent of Stamps, if the amount of allowance is above rupees fifty lakhs and upto rupees one crore;

(iii) the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the Division, if the amount of allowance is above rupees twenty lakhs and upto rupees fifty lakhs,

20

shall consider the same and decide whether such allowance shall be given or not, and accordingly shall grant the same.

(b) The authorities mentioned in clause (a) shall, if the amount of allowance exceeds rupees one crore, submit such application with their remarks thereon to the Chief Controlling Revenue Authority for decision.”.

STATEMENT OF OBJECTS AND REASONS

Section 52A of the Maharashtra Stamp Act (LX of 1958) provides for the payment of refund of the stamp duty for the stamps or the cash amount paid under the *challans* which are spoiled or misused or not required for use. Under the said section 52A, various authorities under the Chief Controlling Revenue Authority (CCRA) are empowered to grant refund of duty of amount not exceeding rupees twenty lakhs and the CCRA is empowered to grant refund of duty of amount exceeding rupees twenty lakhs.

2. The transactions of properties are increasing day by day which have resulted in filing of many applications for refund of stamp duty. Due to increase in valuation of properties over the period of time, the stamp duty has also increased. As pecuniary jurisdiction of various authorities under the CCRA for such refund is upto rupees twenty lakhs only, the number of such applications before the CCRA. Such accumulation of applications before the CCRA has slowed the process of disposal of such refund applications.

The Government, therefore, considers it expedient to increase pecuniary jurisdiction of authorities under the CCRA, to decentralize the powers for speedily disposal of such applications. It is also proposed to give such refund powers to the Joint Inspector General of Registration and Superintendent of Stamps in addition to the existing authorities. For the above purposes, section 52A of the said Act is proposed to be amended suitably.

3. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 4th March 2026.

CHANDRASHEKHAR BAWANKULE,
Minister for Revenue.

*ANNEXURE TO THE L.A. BILL No. IX OF 2026 – THE MAHARASHTRA
STAMP (AMENDMENT) BILL, 2026.*

[Extracts from the Maharashtra Stamp Act, 1957]

(Mah. LX of 1958)

1. to 52.

** ** ** **

52A. (1) Notwithstanding anything contained in sections 47, 50, 51 and 52, Allowance for when payment for duty is made by stamps or in a cash as provided for under sub-section (3) of section 10 or section 10A or section 10B, and when the amount of duty paid exceeds rupees five lakhs, the concerned Collector shall not make allowance for the stamps, or the cash amount paid under the Challans which are spoilt or misused or not required for use, but shall, after making necessary enquiries, forward the application with his remarks thereon to,—

(a) the Additional Controller of Stamps for the cases handled by the Collectors working in the Mumbai City District and Mumbai Suburban District; and

(b) the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the division for the cases handled by the Collectors other than those mentioned in clause (a).

(2) The Additional Controller of Stamps or, the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the division, as the case may be, on receiving such application consider the same and decide whether such allowance shall be given or not, and accordingly shall, grant the same, if the amount of allowance does not exceed rupees twenty lakhs, and if, it exceeds rupees twenty lakhs, shall submit such application, with his remarks thereon to the Chief Controlling Revenue Authority for decision.

(3)

** ** ** **

52B.

** ** ** **

53. to 76.

** ** ** **

SCHEDULES

** ** ** **

**MAHARASHTRA LEGISLATURE
SECRETARIAT**

[L.A.BILL No. IX OF 2026.]

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

[SHRI CHANDRASHEKHAR BAWANKULE,
Minister for Revenue.]

**[As passed by the Legislative Assembly
on the 9th March, 2026.]**

JITENDRA BHOLE,
Secretary-1,
Maharashtra Legislative Assembly.