



सत्यमेव जयते

MAHARASHTRA TAX LAWS (AMENDMENT) ACT, 2024

Act No. 22(4) of 2024

Enacted on 31st July 2024 / July 9, 1946

Price: ₹27.00

Section 61

Amendment

Enacted by the Maharashtra Legislative Assembly on 31st July 2024. It amends certain tax laws in operation in the State of Maharashtra.

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Amendment) Act, 2024 (Mah. Act. No. XXXII of 2024), is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXXII OF 2024.

(First published, after having received the assent of the Governor in the " Maharashtra Government Gazette ", on the 31st July 2024).

An Act further to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-fifth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Maharashtra Tax Laws (Amendment) Act, 2024.

(2) Sections 2, 3 and 4 shall come into force on the date of publication of this Act in the *Official Gazette* and section 5 shall come into force from such date as the State Government may, by notification in the *Official Gazette*, appoint.

CHAPTER II

AMENDMENTS TO THE MAHARASHTRA STAMP ACT.

Amendment of section 39 of LX of 1958.

2. In section 39 of the Maharashtra Stamp Act (hereinafter, in this Chapter, referred to as "the Stamp Act"), in sub-section (1),—

LX of 1958.

(1) for the word and figures "section 33", the word, figures and letter "section 33 or 33A" shall be substituted;

(2) the words "not being an instrument chargeable with a duty of twenty *naye paise*, or less," shall be deleted;

(3) in clause (b), for the words and figure "of an amount equal to 2 per cent.", the words and figures "in case of registered instrument an amount equal to 1 per cent. and in other cases an amount equal to 2 per cent." shall be substituted.

Amendment of section 48 of LX of 1958.

3. In section 48 of the Stamp Act,-

(1) in sub-section (1),—

(a) for the words "six months", the words "one year" shall be substituted;

(b) in the proviso, for the words "six months", the words "one year" shall be substituted;

(2) in sub-section (2), for the words "six months", the words "one year" shall be substituted;

(3) in sub-section (3), for the words "six months", the words "one year" shall be substituted.

Amendment of section 50 of LX of 1958.

4. In section 50 of the Stamp Act, in sub-section (2), for the words "six months", at both the places where they occur, the words "one year" shall be substituted.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS,
TRADES, CALLINGS AND EMPLOYMENTS ACTS, 1975.

Amendment of section 27A of Mah. XVI of 1975.

5. In section 27A of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for clause (h), the following clause shall be substituted, namely:—

Mah. XVI of 1975.

"(h) the armed members, serving in the State, of,—

(i) the Central Reserve Police Force constituted under the Central Reserve Police Force Act, 1949 ;

66 of 1949.

47 of
1968.

(ii) the Border Security Force constituted under the Border Security Force Act, 1968 ;

50 of
1968.

(iii) the Central Industrial Security Force constituted under the Central Industrial Security Force Act, 1968 ;

47 of
1986.

(iv) the National Security Guard constituted under the National Security Guard Act, 1986 ;

35 of
1992.

(v) the Indo Tibetan Border Police Force constituted under the Indo Tibetan Border Police Act, 1992 ;

47 of
2006.

(vi) the Assam Rifles constituted under the Assam Rifles Act, 2006 ; and

53 of
2007.

(vii) the Sashastra Seema Bal constituted under the Sashastra Seema Bal Act, 2007.".