

ORDER

Revenue & Forest Department,
Madam Kama Marg,
Hutatma Rajguru Chowk,
Mantralaya, Mumbai-32,
Dated the 31st March, 2021.

**Maharashtra
Stamp Act**

No.Mudrank-2021/UOR.12/CR.107/M-1 (Policy).- Whereas, the Government of Maharashtra in the public interest, has decided to reduce the stamp duty by One per cent., as otherwise chargeable under clause (b) of Article 25 of Schedule-I appended to the Maharashtra Stamp Act (LX of 1958) (herein after referred to as "the said Act"), on the document or instrument of Conveyance or Agreement to Sell of any type of residential unit, executed or being executed between, "the Woman/Women Purchaser/s and any Seller or other executant of the said document or instrument";

Now, therefore, in exercise of the powers conferred by clause (a) of section 9 of the said Act, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, hereby reduces the stamp duty from 1st of April, 2021 by One per cent., as otherwise chargeable under clause(b) of Article 25 of Schedule-I appended to the said Act, on the document or instrument of Conveyance or Agreement to Sell of any type of residential unit (herein after referred to as "the said instrument"), executed or being executed between, "the Woman/Women Purchaser/s and any Seller or other executant of the said document or instrument", subject to the following conditions, namely:-

Conditions-

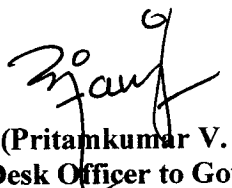
- (1) No refund shall be granted where the stamp duty has already been paid by any of the parties to the Said instrument, prior to the date of publication of this Order in the *Maharashtra Government Gazette*.
- (2) Any Woman/Women Purchaser/s of the Said instrument availing of remission in the Stamp duty provided by this Order shall not sell any such type of residential unit to any subsequent Male Purchaser/s with in the period of 15 years from the date of purchase of any such type of residential unit, On failure to abide by this condition, such Woman/Women Seller/s of such type of residential unit shall be liable to pay the remitted One per cent. Stamp duty and penalty, as changeable, as if there was no remission in the stamp duty from the beginning;

Provided further that, no such restriction will apply in case of transfer by heirship in case of death of such Woman/Women purchaser/s.

Explanation:-

The benefit of reduction in stamp duty provided by this order shall be applicable only for the documents or instruments of Conveyance or Agreement to Sell of any type of residential unit i.e. the flat or individual bungalow or row house or any independent house or any type of tenement where Woman/Women are the Only Purchaser/s of such type of residential unit.

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


(Pritankumar V. Jawale)
Desk Officer to Government