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The Government of Maharashtra by an Order dated April 1, 2022 bearing No. Mudrank-2022/C.R.No.78/M-1(Policy) (“**Order**”) introduced a scheme for reduction in the penalty payable on the deficient portion of stamp duty under the Maharashtra Stamp Act, 1958 (“**Act**”)

- **Applicability:** The amnesty scheme is applicable to the following cases:
 - Where proceedings for evasion, impounding or adjudication under the Act have been initiated and at least one notice has been served on a party / executor on or before March 31, 2022.
 - Where an appeal, review or revision application is pending for decision before any court or authority under the Act.
 - The benefit of reduction under this Order can be availed on instruments which are involved in cases before the Authority, or any Court, where the recovery of deficient stamp duty and penalty as arrears of land revenue have been initiated or proposed,

Maharashtra Stamp Duty Amnesty Scheme, 2022

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Maharashtra Stamp Duty Amnesty Scheme, 2022

- **Conditions:** The important conditions of the amnesty scheme are:
 - The period for filing an application for reduction in penalty on the deficient portion of stamp duty will be from April 1, 2022 to November 30, 2022. New cases filed after this date will not be subject to this Order.
 - The percentage of penalty has been reduced to ten per centum for the period April 1, 2022 to July 31, 2022 and fifty per centum for the period August 1, 2022 to November 30, 2022.
 - In cases where the penalty on the deficient portion has already been paid, this scheme does not allow for a refund of such amount of penalty paid.
 - Where appeal or review or revision application is pending for decision the same shall have to be withdrawn unconditionally at the time of application, and shall not be maintainable once the benefit under this Order is availed.
 - Applicants who have submitted applications for the benefit under previous amnesty schemes and have not yet paid the stamp duty and penalty can apply afresh under this Order.

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