

**THE MAHARASHTRA TAXATION LAWS AMENDMENT
(INAPPLICABILITY OF LIMITATION) ACT, 1976**

[Text as on 28th May 2024]

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MAHARASHTRA ACT No. XXIV OF 1976¹

[THE MAHARASHTRA TAXATION LAWS AMENDMENT (INAPPLICABILITY
OF LIMITATION) ACT, 1976.]

[This Act received assent of the President on the 28th May 1976; assent was first
published in the *Maharashtra Government Gazette*, Part IV,
on the 15th June 1976.]

**An Act to provide for the inapplicability of the provisions of Chapter XXXVI of
the Code of Criminal Procedure, 1973 to offences under certain taxation
laws of the State of Maharashtra.**

WHEREAS it is expedient to provide for inapplicability of the provisions of Chapter XXXVI of the Code of Criminal Procedure Act, 1973 (2 of 1974) to offences under certain taxation laws in the State ; It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows :—

1. Short title and commencement.— (1) This Act may be called the Maharashtra Taxation Laws Amendment (Inapplicability of Limitation) Act, 1976.

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

2. Chapter XXXVI of the Code of Criminal Procedure, 1973, not to apply to certain offences.— Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973 (2 of 1974), shall apply to—

(i) any offences punishable under any of the enactments specified in the Schedule ; or

(ii) any other offence, which under the provisions of that Code, may be tried alongwith such offence, and every offence referred to in clause (i) or clause (ii) may be taken cognizance of by the Court having jurisdiction as if the provisions of that Chapter were not enacted.

¹ For Statement of Objects and Reasons of the L. A. Bill No. 12 of 1976, See *Maharashtra Government Gazette*, 1976, Part V, page 183.

THE SCHEDULE

(See section 2)

1. The Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958).
2. The Bombay Sales Tax Act, 1959 (Bom. LI of 1959).
3. The Maharashtra Purchase Tax on Sugarcane Act, 1962 (Mah. IX of 1962).
4. The Maharashtra Agricultural Income Tax Act, 1962 (Mah. XLI of 1962).
5. The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975).