

MSWA'S HOUSING Societies Review

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MSWA'S HOUSING SOCIETIES REVIEW

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Shri Abhishek Ghosalkar Chairman, MUMBAI Suburban District Co. Op. Housing Federation Ltd

Dear Friends,

Wish you a happy, healthy and prosperous New year 2024. The government of Maharashtra has come out with an unique Stamp Duty Amnesty Scheme, 2023 to grant the relief in payment of stamp duty and penalty due in the instruments executed during 1st January, 1980 and 31st December, 2020. The details of the scheme is explained in this magazine with the government order dated 7th December, 2023.

EDITORIAL

In order to help the members of the Co-operative Housing Societies to avail the benefits of the scheme, your Association (Maharashtra Societies Welfare Association and Federation (Mumbai Suburban District Co-operative Housing Federation Ltd) have jointly decided to send our representatives to the member societies to create an awareness of the scheme. You need to contact the office on : 022 42551414 / 24 / 25 / 32 by filling up the form : https://mahasewa.org/client/client-data/

Your association and the Federation has appointed Stamp Duty Advisors and consultants to help you to avail the benefits of the scheme.

Your association also will be holding number of seminars/ workshop and camps at your local area through the Local Area Committees and NGOs, so that you will be able to avail the benefits of the scheme.

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This is a golden opportunity to the cooperative housing societies and its members to avail the scheme. For the first time, this scheme covers all the registered, unregistered instruments, residential, non-residential, commercial, industrial, agricultural, nonagricultural and all types of the articles as per schedule I of the Maharashtra Stamp Act, 1958 without any exception. So every one should take the benefit of the scheme and make it successful.

In case you have any specific queries you may email to : <u>stampdutyamnesty2023@gmail.com</u> or contact our office on: 022 42551414/25.

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Your Association also has decided to start online Coaching class for Government Diploma in Co-operation and Accountancy from 1st February, 2024 online and you may enquire about the same from our office. We are also publishing the book on GDCA for the benefit of the students. Your federation has started preparing the panel for housing societies manager. 3rd Batch of the CHS Managers training is scheduled on 7th January, 2024. Similar training will be held once in two months. The housing societies should depute their managers to such training to build their capacity.

With Regards,

CA. Ramesh S. Prabhu,

Chairman, MahaSeWA, E-mail: rsprabhu13@gmail.com

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STAMP DUTY AMNESTY SCHEME (ABHAY YOJANA) 2023-24

Image: State of the state

1. Welcome to Maharashtra's 2023-24 Stamp Duty Abhay Yojana: Amnesty Scheme Details and Benefits:

The Maharashtra Stamp Duty Abhay Yojana or popularly known as Maharashtra Stamp Duty Amnesty Scheme 2023-24 is a government initiative aimed at providing relief to individuals and entities by granting waiver or pardon on stamp duty and penalties. The scheme is set to bring significant benefits to those seeking to regularize their property and other instruments or documents by paying pending stamp duty payments and penalties. Under the scheme, the insufficiently paid documents will be certified by the department as properly paid.

For this the beneficiaries need to be apply under the scheme on online and offline. The department will collect the stamp duty as applicable on the date of execution of the documents by offering relief in the stamp duty amount as well as penalty depending on the period at which such documents were executed and the date on which the application has been filed by the beneficiary to avail the benefit of the scheme.

2. What is the Maharashtra Stamp Duty Amnesty Scheme 2023-24?

The Amnesty Scheme offers a comprehensive approach in resolving pending stamp dutyrelated issues by providing a waiver on penalties and allowing exemptions on deficit stamp duty to eligible applicants. It presents an opportunity for individuals and organizations to rectify their non-compliances and fulfil previous stamp duty obligations by certifying that proper stamp duty has been paid on such documents who avail the benefits of the scheme. Through this programme, individuals/ companies / firms have the opportunity to receive waivers and exemptions for penalty payments and stamp duty fees, offering essential relief for those struggling with unpaid stamp duty obligations.

Eligibility for the Amnesty Scheme encompasses various criteria, covering a wide range of instruments which are applicable to avail the benefits of the scheme.

2. How does the Maharashtra government plan to implement the stamp duty amnesty scheme?

The implementation of the amnesty scheme is structured in two phases, with each phase having specific key dates and processes designed to facilitate the smooth execution of the programme. The Maharashtra government has outlined a clear plan for the phased implementation of the scheme based on the date of applying to avail the benefit of the scheme to ensure maximum participation and compliance.

Phase-1:

First phase shall be the date on which applications are made by the applicants from 1st December, 2023 till 31st January, 2024 to enable proper ground work for a successful launch is ensuring initial implementation of the scheme.

Phase-2:

The Second phase shall be he date on which



applications are made by the applicants from 1st February, 2024 till 31st March, 2024 with an intention to extend the opportunities for availing benefits, providing individuals with additional time and resources to take advantage of the programme.

3. What are the penalties for non-payment of timely stamp duty?

Non-compliance with stamp duty regulations may result in penalties as per section 39 of the Maharashtra Stamp Act, 1958. Penalty of 2% per month or part of the month is charged on deficit amount of stamp duty from the time stamp duty amount is due till the time the deficit stamp duty amount is paid. Maximum penalty is up to 400% i.e. 4 times of the stamp duty amount.

Example:

If Stamp duty amount to be paid in year 1998 was Rs. 5,00,000/- which was not paid, the penalty amount will be Rs. 20,00,000/- (2% per month up to 400%).

Understanding the penalties associated with non-compliance is crucial for individuals and entities seeking to regularise their stamp duty obligations and benefit from the scheme's provisions.

4. Exemptions available under the Maharashtra Stamp Duty Abhay Yojana?

Exemptions available under the Abhay Yojana are designed to provide relief to eligible applicants, allowing them to benefit from waivers and reduced stamp duty obligations. The documents applied under the scheme is divided into two schedules considering the date on which such instruments or the documents were executed.

Schedule 1: Documents executed between 1st January, 1980 to 31st December, 2000

Schedule 2 : Documents executed between 1st January, 2001 to 31st December, 2020.

By understanding the exemptions, individuals can leverage the scheme's offerings to rectify any outstanding stamp duty issues. Below is the exemption limit available to individuals availing benefit of the scheme based on the date of execution of the documents (Schedule 1 or 2) & based on the date of applying to avail the benefits of the scheme (Phase-1 or 2).

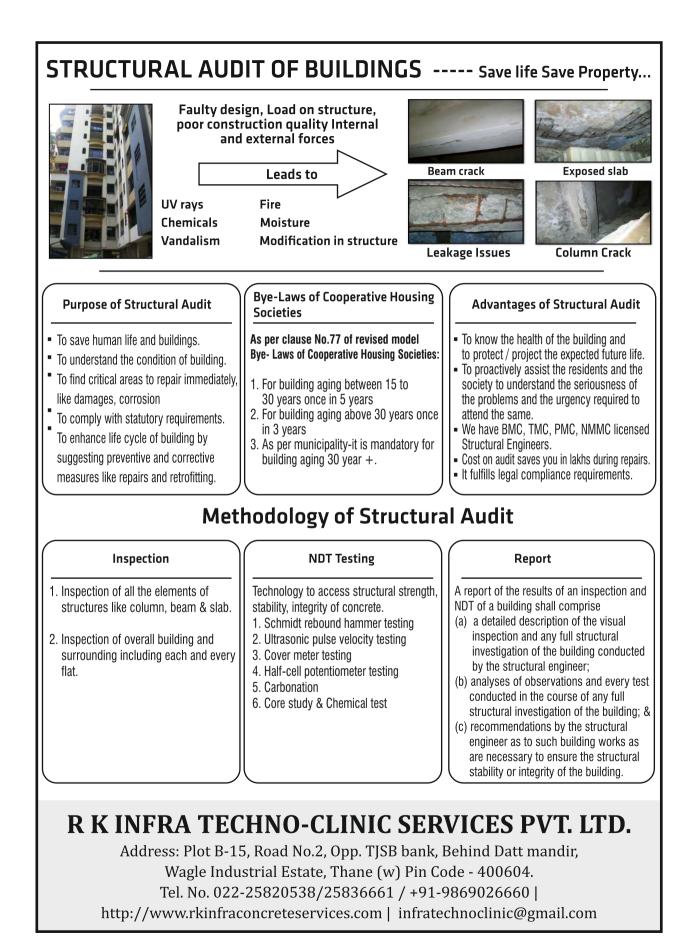
If Instrument between 1st Jan 1980 – 31st Dec 2000 (Schedule – I)

A)Phase I: From 1st December 2023 to 31st January 2024

Sr. No.	Deficit Stamp duty to be paid or payable	Reduction in stamp duty to be paid / payable	Reduction in penalty to be paid / payable
1	Rs. 1 – Rs. 1,00,000	100% (0% to be paid)	100% (0% to be paid)
2	More than Rs. 1,00,000	50% (50% to be paid)	100% (0% to be paid)

If Instrument between 1st Jan 1980 – 31st Dec 2000 (Schedule – I)

B)Phase II: From 1st February 2024 to 31st March 2024



Sr. No.	Stamp duty paid / payable	Reduction in stamp duty to be paid / payable	Reduction in penalty to be paid / payable
1	Rs. 1 – Rs. 1,00,000	80% (20% to be paid)	80% (20% to be paid)
2	More than Rs. 1,00,000	40% (60% to be paid)	70% (30% to be paid)

If Instrument between 1st Jan 2001 – 31st Dec 2020 (Schedule – II)

A) Phase I: From 1st December 2023 to 31st January 2024

Sr. No.	Stamp duty paid / payable	Reduction instampdutyto be paid /payable	Reduction in penalty to be paid / payable
1	Rs. 1 – Rs. 25,00,00,000 (25 Crores)	25% (75% to be paid)	Penalty < Rs.25,00,000 (25 Lacs) 90% waived off (10% to be paid) Penalty >= Rs. 25,00,000 (25 Lacs) Rs.25 Lacs to be paid, rest waived off
2	More than Rs. 25,00,00,000 (25 Crores)	20% (80% to be paid)	Rs. 1,00,00,000 (1 Crore) to be paid, rest waived off

B) Phase II: From 1st February 2024 to 31st March 2024

Sr.	Stamp duty paid /	Reduction in stamp	Reduction in penalty to be paid /
No.	payable	duty to be paid / payable	payable
1	Rs. 1 –	20% (80% to be paid)	Penalty < Rs.50,00,000 (50 Lacs)
	Rs. 25,00,00,000		80% waived off
	(25 Crores)		(20% to be paid)
			Penalty >= Rs. 50,00,000 (50 Lacs)
			Rs.50 Lacs to be paid, rest waived off
2	More than	10% (90% to be paid)	Rs. 2,00,00,000 (2 Crores)
	Rs. 25,00,00,000		to be paid, rest waived off
	(25 Crores)		

The scheme's provisions for penalty waivers contribute to easing the burden on individuals and entities struggling to comply with stamp duty requirements.

6. How does the amnesty scheme impact stamp duty fees in Maharashtra?

Maharashtra Government's second highest revenue source is Stamp duty collection after

Goods and Service tax. The introduction of the Stamp Duty Amnesty Scheme in Maharashtra brings significant changes to stamp duty payments and obligations. Understanding the impact of the scheme on stamp duty fees is Societies' Billing and Accounts, Back Office services, Statutory Records Maintenance, Taxation and other Services

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essential for individuals and organisations operating within the state, as it directly influences their financial obligations and compliance with stamp duty regulations.

With the implementation of the Amnesty Scheme, individuals and entities gain insights into the changes in stamp duty payments, penalties, and exemptions, thereby enabling them to make informed decisions and take necessary actions to benefit from the relief provided by the scheme.

7. What are the key dates and deadlines related to the Stamp Duty Amnesty Scheme 2023-24?

The Stamp Duty Amnesty Scheme 2023 introduces important dates and deadlines for scheme implementation, providing individuals and entities with a clear timeline for understanding the processes and requirements involved in availing of the scheme's benefits. Adhering to the key dates and deadlines is crucial for effectively participating in the programme and securing relief from stamp duty obligations.

Phase-wise deadlines for availing benefits ensure that applicants have adequate time and support to fulfil the necessary obligations and benefit from the provisions offered under the scheme. By understanding the timelines and requirements, individuals and entities can navigate the process of availing benefits with clarity and confidence.

Considering the significance of stamp duty considerations, including timelines and requirements, helps applicants make informed decisions and take the necessary steps as part of their compliance with the Stamp Duty Amnesty Scheme 2023-24.

8. What is Maharashtra's 2023 Stamp Duty Abhay Yojana?

Maharashtra's 2023 Stamp Duty Abhay Yojana

is an amnesty scheme or stamp duty waiver scheme announced by the Maharashtra government on 7th December, 2023 to provide exemption on stamp duty and penalties for a wide range of instruments in the state.

9. When will the stamp duty abhay yojana 2023 be implemented?

The scheme will be implemented in two phases based on the date of receipt of the application made by the applicant. The first phase will begin on December 1, 2023 and will end on 31st January, 2024 and the second phase will start on February 1, 2024 and will end on 31st March, 2024.

10. What are the benefits of the stamp duty abhay yojana 2023?

The scheme offers exemption on entire stamp duty and penalties for instruments filed or registered between January 1, 1980 to December 31, 2000. Additionally, it provides a waiver on stamp duty fees up to 25% on stamp duty payable and up to 90% waiver in penalty (Maximum payable being Rs. 25 Lakhs) amount for instruments filed or registered between January 1, 2001 to December 31, 2020. The details are provided in the GR dated 7th December, 2023 in the appendix -1 in this book.

11. Who announced the stamp duty abhay yojana 2023?

The scheme was announced by the Maharashtra cabinet, including Chief Minister Eknath Shinde and Deputy Chief Minister Devendra Fadnavis, during a cabinet meeting in Mumbai through a Government Order dated 7th December, 2023 which is in the appendix -1 of this book.

12. What is the deadline for availing the benefits of the stamp duty abhay yojana 2023?



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15

The scheme's benefits can be availed until March 31, 2024. However, to avail benefits in phase I, the deadline is until January 31, 2024.

13. What is the mudrank shulkh abhay yojana?

The mudrank shulkh abhay yojana, also known as the stamp duty abhay yojana 2023, is an amnesty scheme implemented by the Maharashtra government to provide relief on stamp duty and penalties on the documents which were not duly stamped between 1st January, 1980 and 31st December, 2020.

14. How is the stamp duty amnesty scheme implemented in Maharashtra?

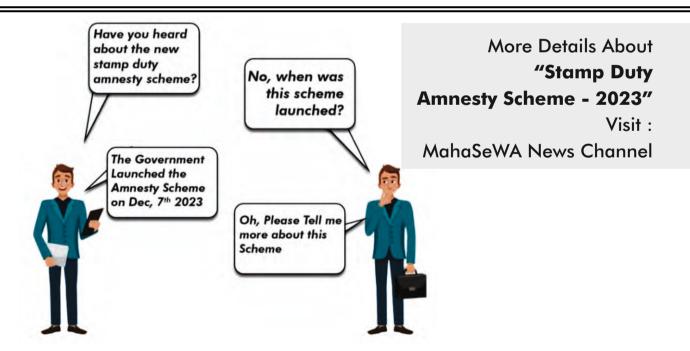
The stamp duty amnesty scheme will be implemented in two phases, with the first phase starting from December 1, 2023 and ends on 31st January, 2024, and the second phase commencing from February 1, 2024 and ends on 31st March, 2024.

15. Who is eligible for the exemption on stamp duty under the Maharashtra amnesty scheme?

All instruments as mentioned in Annexure attached in the Government order dated 7th December, 2023 appended to this book as Appendix-1 and executed between January 1, 1980 and December 31, 2020 are eligible for the exemption on stamp duty and penalties under the Maharashtra Stamp Duty Abhay Yojana 2023.

16. What is the role of the revenue department in the Stamp Duty Abhay Yojana 2023?

The revenue department, under the guidance of the Maharashtra cabinet, oversees the implementation and execution of the stamp duty abhay yojana 2023, providing relief on stamp duty and penalties on the documents which were not duly stamped between 1st January, 1980 and 31st December, 2020.



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STAMP DUTY AMNESTY SCHEME 2023-2024



1. Overview:

Considering number of documents remained unstamped in the state of Maharashtra, the government with a aim to regularize the same and to collect the revenue on such document has announced the Stamp Duty Amnesty Scheme 2023 on 7th December, 2023 (hereafter referred to as "the Notification"). This is in published elsware in this magazine.

This notification outlines the specific percentage of waivers applicable to deficit stamp duty payable and associated penalties under the recently established Mudrank Shulakh Abhay Yojana (the "Scheme") based on the date of the documents executed (Schedule 1 and 2) and the date for applying under the scheme (Phase 1 and 2). Thus, the Scheme aims to incentivize individuals to settle outstanding stamp duty dues by offering significant reductions in penalty fees incurred due to delayed payments. This initiative aims to improve compliance and bolster revenue collection.

Phase 2:

Phase 1 (Application between 1st December, 2023 to 31st January, 2024):

The Notification specifies that the applications made on online followed by physical delivery of the documents between December 1, 2023 and January 31, 2024 shall be considered as Phase 1 of the Scheme.

Phase 2: (Application between 1st February, 2024 and 31st March, 2024):

The Notification specifies that the applications made on online followed by physical delivery of the documents between 1st February, 2024 and March 31, 2024 shall be considered as Phase 2 of the Scheme.

3. Waiver of Stamp duty and penalties :

Waiver of deficit stamp duty and the penalties is based on the date of the agreements (Schedule 1 and Schedule 2) and the phase 1 or 2 in which applications are made under the scheme.

2. Applications made in Phase 1 and 4. Phase 1 Wavier of Stamp duty and Penalties (For Schedule 1 documents) :

If Instrument between 1st Jan 1980 - 31st Dec 2000 (Schedule - I)

A)Phase I: From	n 1 st December	⁻ 2023 to 31 st	January 2024
			Junioury 2024

Sr. No.	Deficit Stamp duty to be paid or payable	Reduction in stamp duty to be paid / payable	Reduction in penalty to be paid / payable
1	Rs. 1 – Rs. 1,00,000	100% (0% to be paid)	100% (0% to be paid)
2	More than Rs. 1,00,000	50% (50% to be paid)	100% (0% to be paid)



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Email: contact@pentacleconsultants.com / ganesh.more@pentacleconsultants.com w w w. p e n t a c l e c o n s u l t a n t s . c o m The documents executed between 1st January, 1980 to 31st December, 2000 (schedule 1 documents) and are submitted during the phase-1 period ie. From 1st December, 2023 to 31st January, 2024 under the scheme, the applicant will get the following benefits:

(1) If the deficit stamp duty liability is upto Rs.1,00,000/-, then full stamp duty (100%) and full penalty (100%) will be waived. The Collector of stamps will certify that the document has been submitted under the Amnesty scheme and accordingly, the same is regularized without any demand of stamp duty and penalties. Rs.1,00,000, then half liability (50%) of stamp duty and full penalty (100% will be waived.

Once the demand notice is received, the applicant is required to make the payment within 7 days of receipt of the demand notice. Thereafter, the collector of stamps will certify that the document is regularized under the scheme. In case, the payment is not made within 7 days of receipt of the demand notice, the benefit under the scheme will be lost and the collector will then issue revised demand notice with 100% stamp duty and 100% penalties to be paid to the government. Till the amount is not paid the original documents will not be handed over to the applicant. No withdrawals will be allowed.

(2) If the stamp duty liability exceeds

5. Phase 1 Wavier of Stamp duty and Penalties (For Schedule II documents) :

If Instrument between 1st Jan 2001 - 31st Dec 2020 (Schedule - II)

Stamp duty paid / Sr. Reduction in **penalty** to be paid / Reduction in **stamp** No. payable duty to be paid / payable payable 1 Rs. 1 – 25% Penalty < Rs.25,00,000 (25 Lacs) 90% waived off (10% to be paid) Rs. 25,00,00,000 (75% to be paid) Penalty >= Rs. 25,00,000 (25 Lacs) (25 Crores) Rs.25 Lacs to be paid, rest waived off 2 More than 20% Rs. 1,00,00,000 (1 Crore) Rs. 25,00,00,000 to be paid, rest waived off (80% to be paid)

A) Phase I: From 1st December 2023 to 31st January 2024

(1) The documents executed between 1st January, 2001 to 31st December, 2020 (schedule II documents) and are submitted during the phase-1 period ie. From 1st December, 2023 to 31st January, 2024 under the scheme, the applicant will get the following benefits:

(25 Crores)

 (2) If the deficit stamp duty liability is upto-Rs. 25,00,00,000 (25 Crores)then 25% of the stamp duty liabilities will be waived and 75% of the stamp duty liability has to be paid. If the penalty is₂₀(4) less than Rs.25,00,000/- (Rs. Twenty five Lakhs), then 90% of the penalties will be waived and only 10% penalty will have to be paid.

(3) If the deficit stamp duty liability is upto-Rs. 25,00,00,000 (25 Crores) and the penalty is more than Rs. 25,00,000/- (more than Rupees twenty five lakhs), then penalty of Rs.25,00,000/- (Rupees Twenty Five lakhs) has to be paid and the rest of the penalties will be waived.

If the deficit stamp duty liability is exceeds



Rs. 25,00,00,000 (exceeds Rs Twenty five Crores), then 20% of the stamp duty liabilities will be waived and 80% of the stamp duty liability has to be paid. In this case, penalty of Rs.1,00,00,000/- (Rupees one crores) need to be paid and the rest of the penalties will be waived.

(5) In all the above cases, the collector of stamps shall do the working of the stamp duty and the penalties that needs to be paid based on the date of the documents and the date of submission under the scheme. Accordingly, issue the demand notice is received, the applicant is required to

make the payment within 7 days of receipt of the demand notice. Thereafter, the collector of stamps will certify that the document is regularized under the scheme. In case, the payment is not made within 7 days of receipt of the demand notice, the benefit under the scheme will be lost and the collector will then issue revised demand notice with 100% stamp duty and 100% penalties to be paid to the government. Till the amount is not paid the original documents will not be handed over to the applicant. No withdrawals will be allowed.

6. Phase 2 Wavier of Stamp duty and Penalties (For Schedule 1 documents)

If Instrument between 1st Jan 1980 – 31st Dec 2000 (Schedule – I)

A) Phase II: From 1st February 2024 to 31st March 2024

Sr. No.	Stamp duty paid / payable	Reduction in stamp duty to be paid / payable	Reduction in penalty to be paid / payable
1	Rs. 1 – Rs. 1,00,000	80% (20% to be paid)	80% (20% to be paid)
2	More than Rs. 1,00,000	40% (60% to be paid)	70% (30% to be paid)

- (1) The documents executed between 1st January, 1980 to 31st December, 2000 (schedule 1 documents) and are submitted during the phase-2 period ie. From 1st February, 2024 to 31st March, 2024 under the scheme, the applicant (4) will get the following benefits:
- (2) If the deficit stamp duty liability is upto Rs.1,00,000/-, then 80% of the stamp duty will be waived and 20% of the stamp duty is payable and 80% penalties will be waived and balance 20% penalties will have to be paid. After the payment is made, the Collector of stamps will certify that the document has been submitted under the Amnesty scheme and accordingly, the same is regularized by payment of stamp duty and penalties.
- (3) If the stamp duty liability exceeds

Rs.1,00,000, then 40% of stamp duty will be waived and 60% stamp duty will have to be paid. Similarly 70% of the penalties will be waived and 30% of the penalties will have to be paid.

4) In all the above cases, the collector of stamps shall do the working of the stamp duty and the penalties that needs to be paid based on the date of the documents and the date of submission under the scheme. Accordingly, issue the demand notice. Once the demand notice is received, the applicant is required to make the payment within 7 days of receipt of the demand notice. Thereafter, the collector of stamps will certify that the document is regularized under the scheme. In case, the payment is not made within 7 days of receipt of the demand

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7. Phase 2 Wavier of Stamp duty and Penalties (For Schedule II documents) :

C) Phase II: From 1st February 2024 to 31st March 2024 for Schedule II documents executed between 1st January, 2001 to 31st December, 2020.

Sr. No.	Stamp duty paid / payable	Reduction in stamp duty to be paid / payable	Reduction in penalty to be paid / payable
Rs. 1 – 20%		20%	Penalty < Rs.50,00,000 (50 Lacs) 80% waived off (20% to be paid)
1 Rs. 25,00,00,000 (80% to be paid) (25 Crores) (80% to be paid)	(80% to be paid)	Penalty >= Rs. 50,00,000 (50 Lacs) Rs.50 Lacs to be paid, rest waived off	
2	More than Rs. 25,00,00,000 (25 Crores)	10% (90% to be paid)	Rs. 2,00,00,000 (2 Crores) to be paid, rest waived off

- The documents executed between 1st January, 2001 to 31st December, 2020 (schedule II documents) and are submitted during the phase-2 period ie. From 1st February,2024 to 31st March, 2024 under the scheme, the applicant will get the following benefits:
- (2) If the deficit stamp duty liability is upto-Rs. 25,00,00,000 (25 Crores)then 20% of the stamp duty liabilities will be waived and 80% of the stamp duty liability has to be paid. If the penalty is less than Rs.50,00,000/- (Rs. Fifty Lakhs), then 80% of the penalties will be waived and only 20% penalty will have to be paid.
- (3) If the deficit stamp duty liability is upto Rs. 25,00,00,000 (25 Crores) and the penalty is more than Rs. 50,00,000/- (more than Rupees fifty lakhs), then penalty of Rs.50,00,000/- (Rupees fifty lakhs) has to be paid and the rest of the penalties will be waived.
- (4) If the deficit stamp duty liability is exceeds Rs. 25,00,00,000 (exceeds Rs Twenty five

Crores), then 90% of the stamp duty liabilities will be waived and 80% of the stamp duty liability has to be paid. In this case, penalty of Rs.2,00,00,000/- (Rupees two crores) need to be paid and the rest of the penalties will be waived.

In all the above cases, the collector of (5) stamps shall do the working of the stamp duty and the penalties that needs to be paid based on the date of the documents and the date of submission under the scheme. Accordingly, issue the demand notice. Once the demand notice is received, the applicant is required to make the payment within 7 days of receipt of the demand notice. Thereafter, the collector of stamps will certify that the document is regularized under the scheme. In case, the payment is not made within 7 days of receipt of the demand notice, the benefit under the scheme will be lost and the collector will then issue revised demand notice with 100% stamp duty and 100% penalties to be paid to the government. Till the amount is not paid



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(8) Concerns Regarding Administration of the Mudrank Shulakh Abhay Yojana

- (1) The recent notification outlining the Mudrank Shulakh Abhay Yojana (the "Scheme") has generated significant concern amongst stakeholders due to perceived ambiguities regarding its administration.
- (2) The primary source of confusion centers on the division of responsibilities between the Sub-Registrar and the Collector of Stamps, particularly with respect to the handling of registered and unregistered documents under the Scheme.

(3) Specific areas of ambiguity include:

- Delineation of responsibilities for processing applications and administering the Scheme benefits for both registered and unregistered documents.
- (ii) Clarity regarding the authority to grant exemptions and waive penalties for various types of instruments under the Scheme.
- (iii) Uncertainty surrounding the procedures and documentation required for availing the Scheme benefits, particularly for unregistered instruments.
- (4) These ambiguities have created confusion and led to inconsistencies in the application of the Scheme across different offices. This inconsistency can potentially undermine the effectiveness of the Scheme and hinder its intended purpose of encouraging compliance and facilitating the settlement of outstanding dues.

(5) Our guidance:

(I) The applicant who wants to avail the benefit of the scheme, needs to make

application online by uploading the scan copies of all the documents for both registered and unregistered documents.

- (ii) For registered documents, the applicant needs to approach the local sub-registrar and if you do not get proper response from sub-registrar, contact the District Joint Registrar.
- (iii) The self attested copies of the registered documents should be submitted to these authorities & obtain the acknowledgment. In case, such acknowledgments are not given, better to send by speed post with acknowledgment due.
- (iv) In the case of non-registered documents, the applicant needs to make online application and upload all the scanned documents and proofs.
- (v) Before submitting the hard copies, the stamp paper or the franking done or the adhesive stamps submitted, the applicant needs to get the same verified from the government at the appropriate office about the authenticity or the genuineness of the Stamp duty paid.
- (vi) The original agreement with self attested copy of the agreement and the proofs need to be submitted to the collector of stamps of respective districts/ talukas. The acknowledgment for the same needs to be obtained. In case, such acknowledgments are not given, better to send by speed post with acknowledgment due of the xerox copy of the agreement with a covering letter that the original will be submitted in due course of time with a fear the original may be lost in the postal transit.

(6) To address these concerns and ensure smooth implementation of the Scheme, it is imperative for the relevant authorities to:

 Issue clear and unambiguous guidelines that explicitly define the roles and responsibilities of the Sub-Registrar and the Collector of Stamps in administering





(Government of Maharashtra Notified vide Gr. Dt. 2nd March 2015)

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- (ii) Provide a comprehensive and accessible information portal / online website outlining the application procedures, required documentation, and eligibility criteria for availing the Scheme benefits.
- (iii) Organize training workshops and awareness campaigns for relevant officials to ensure consistent & accurate application of the Scheme provisions across all offices.
- (iv) Promoting independent online application where people can themselves apply for the scheme online from their websites.
- (v) By addressing these concerns and promoting transparency and clarity, the authorities can ensure the successful implementation of the Mudrank Shulakh Abhay Yojana and maximize its potential to generate revenue, improve compliance, and benefit individuals and entities seeking to settle their outstanding stamp duty dues.

(7) Concerns Regarding Untraceable Documents and Validity of Photocopies / Receipts under the Mudrank Shulakh Abhay Yojana

The Mudrank Shulakh Abhay Yojana (the "Scheme") raises concerns regarding the handling of untraceable documents and the validity of photocopies/receipts for availing the Scheme's benefits.

(8) Specific concerns include:

Untraceable Documents: The existence of an estimated 20,000 untraceable documents necessitates clear guidelines for their identification, verification, and processing under the Scheme.

(9) Photocopies/Receipts as Proof: The potential use of photocopies or receipts as alternative proof of registration raises doubts about their admissibility and the

required documentation for availing the Scheme benefits.

(10)To address these concerns, the relevant authorities should:

- Develop a comprehensive framework for identifying, verifying, and processing untraceable documents under the Scheme. This framework should consider factors such as age, nature of the instrument, & available supporting evidence.
- (ii) Issue clear and unambiguous guidelines regarding the validity of photocopies or receipts as acceptable proof of registration for availing the Scheme benefits. This should include specific conditions & requirements for the admissibility of such alternate documentation.
- (iii) Provide transparent and accessible information channels for individuals seeking clarification regarding the acceptability of untraceable documents and photocopies/receipts under the Scheme. This could be achieved through dedicated helplines, online resources, and awareness campaigns.
- (iv) Addressing these concerns will ensure that the Scheme is implemented fairly and effectively, minimizing potential challenges faced by individuals with untraceable documents or alternative proof of registration. This will promote compliance, encourage participation, and maximize the Scheme's potential benefits for all stakeholders.

(9) Eligibility For Abhay Yojana 2023 Stamp Duty Maharashtra

- (1) Applicants who Filed Stamp Duty Fees Under the Government of Maharashtra Can Only Apply.
- (2) Stamp Duty and Penalties for Deeds Executed between 1st January 1980 to December 2020.
- (3) Both Registered and Non Registered Applicants Can Fill Abhay Scheme Form.

(10)Abhay Yojana 2023 Dates





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- 3. COMPARISON STATEMENT OF TENDERS.
- 4. SHORT LISTING OF THE DEVELOPERS.
- 5. NEGO WITH DEVELOPER TO MAXIMIZE PROFITABILITY.
- 6. DUE DILIGENCE OF LEGAL DOCUMENTS EG. DA, POA, PAAA ETC.
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As already discussed the Abhay Yojana 2023 Stamp Duty will be available in Two Phase. Check Out the Complete Maha Stamp Duty • Amnesty Scheme 2023

Event Name	Date
1st Phase Starting Date	1 December 2023
1st Phase Last Date	31 January 2024
2nd Phase Starting Date	1 February 2024
2nd Phase Last Date	31 March 2024

(11) Documents Required For Maha Stamp Duty Amnesty Scheme 2023

- Passport Size Photo
- Mobile Number & Email ID
- Aadhar Card /Voter ID Card / PAN Card
- Address Proof

(12) Steps to Apply For Maha Stamp Duty Abhay Scheme From 2023

• Visit Abhay Yojana Official Website i.e.

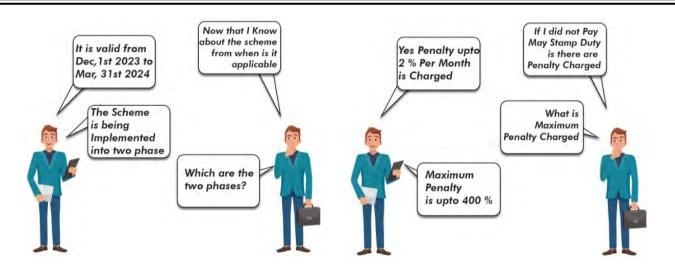
https://igrmaharashtra.gov.in/Home and https://mahagst.gov.in/.

- From the Home Page Click on Abhay Yojana 2023 Latest Update.
- Here Click on the Maharashtra Stamp Duty Abhay Scheme Form 2023 PDF Link.
- In the new tab, the Form will open.
- Fill in all the Details Asked.
- Attach Documents Asked.
- Now Submit Online or Visit the Office Department.
- In this way, One Can Submit Stamp Duty Abhay Yojana From 2023.

(13) Maharashtra Collector Stamp District Wise/ Taluka wise:

This is available on <u>www.igrmaharashtra.gov.in</u> <u>website.</u>

Source : Sarkari Yojana Stamp Duty Amnesty Scheme 2023-2024



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महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब

वर्ष ९, अंक १६२]

गुरुवार, डिसेंबर ७, २०२३/अग्रहायण १६, शके १९४५

ORDER

[पुछे ११, किंमत: रुपये १.०० Date: 07th December, 2023

Maharashtra Stamp Act.

No.Mudrank-2023/C.R.No.342/M-I(Policy).-

Whereas, the Government of Maharashtra, being satisfied that it is necessary to do so in the public interest, has decided to introduce the Maharashtra Stamp Duty Amnesty Scheme-2023 (hereinafter referred to as. 'the said Amnesty Scheme-2023 ') in order to remit or reduce stamp duty and the penalty on the instrument as specified in the Annexure appended hereto, chargeable under the provision of the Maharashtra Stamp Act (LX of 1958) (hereinafter referred to as 'the said Act'), as specified in the Schedules appended hereto to be implemented in two phases, the first phase shall be from the 1st December 2023 till the 31st January 2024 and the Second phase shall be from the 1st February 2024 till the 31st March 2024;

Now, therefore, the Government of Maharashtra, in exercise of the powers conferred by clause (a) of section 9 of the said Act and of all other powers enabling it in this behalf, hereby remits or reduces the stamp duty and penalty to the extent as specified in the Schedules appended hereto, payable as per the provisions of the said Act, in respect of instruments specified in the Annexure, which are executed between the 1st January 1980 and 31st December 2020, irrespective of whether they are presented for the registration thereof or not, subject to the following conditions, namely:-

Conditions :-

(1) The said Amnesty Scheme-2023 shall

be applicable only to the instruments as specified in the Annexure which are executed on any amount of Stamped Paper exclusively sold by the Government approved Stamp Vendors or any agency or any competent authority authorised by the Chief Controlling Revenue Authority in this behalf,

(2) Any type of instrument or document which is executed on plain paper without any stamp duty shall not be eligible or accepted for the benefit of remission or reduction in stamp duty or penalty under the said Amnesty Scheme-2023; i.e. unstamped instruments which are executed on plain papers snail not be eligible for any benefit under the said Amnesty Scheme-2023;

(3) The applicant shall submit an application in the Form appended hereto, along with original instrument and self-attested copies of supporting documents on or before the last day of the period mentioned in the Schedules appended here to. Such an application shall be made through online system of the Inspector General of Registration and Controller of Stamps, Maharashtra State, Pune.

(4) No refund shall be granted where stamp duty or penalty on the deficient portion of duty has already been paid on any of such instruments, prior to the date of publication of this Order in the Maharashtra Government Gazette.

(5) The party to the instrument or his successor in title or power of attorney holder may apply for remission or reduction of stamp duty or penalty under this Order.

(6) The applicant shall be required to pay the deficient portion of stamp duty and penalty as per this Order within a period of seven days from the date of receipt of the demand notice issued by the concerned Collector of Stamps, failing which the applicant shall not be entitled for the benefits provided under this Order.

(7) For the purpose of assessment, the applicant has to submit proper evidence thereof as per requirements in the Annual Statement of Rates and Guidelines issued by the Chief Controlling Revenue Authority, Maharashtra State.

(8) The said instruments, for which action under section 31(4), 32A, 33, 33A or 46 of the said Act has already been initiated or where appeal or review application is pending for decision, before any Court or Authority under the provisions of the said Act, shall be entitled for the benefits under this Order. However, to avail of the benefits under this Order, the applicant shall have to make a fresh application in original in the Form appended hereto: Provided that, in case where appeal or review application is pending for decision, before any Court or Authority under the provisions of the said Act, the applicant shall have to unconditionally withdraw the case and submit a declaration to that effect along with application under this Order.

Explanation :-

1) Stamped Papers means, the impressed stamps as specified in the Sub-Section (k) of Section 2 of the said Act; which includes, labels affixed and impressed by the proper officer; stamps embossed or engraved on stamped paper; impression by franking machine; impression by any such machine as the State Government may, by notification in the Official Gazette, specify i.e. e-SBTR;, receipt of e-payment, G.R.A.S.

2) The Standard Operating Procedure to be followed for the implementation of the said Amnesty Scheme-2023 under this Order shall be issued by the State Government separately

SCHEDULE-I

Instruments which are executed between the 1st January 1980 and the 31st December 2000 (inclusive of both dates).

(A)	First phase from	he 1st December	2023 till the	31stJanuary 2024:-
-----	------------------	-----------------	---------------	--------------------

Sr. No.	Amount of stamp duty to be paid or payable.	Reduction or remission in stamp duty to be paid or payable.	Reduction or remission in penalty to be charged on whole stamp duty to be paid or payable.
1.	For amount from One rupees upto One Lakh rupees (Rs.1/- upto Rs. 1,00,000/-)	100%	100%
2.	For amount exceeding rupees One Lakh (exceeding Rs. 1,00,000/-)	50%	100%

(B) Second phase from the 1st February, 2024 till the 31 st March, 2024:-

Sr. No.	Amount of stamp duty to be paid or payable .	Reduction or remission in stamp duty to be paid or payable .	Reduction or remission in penalty to be charged on whole stamp duty to be paid or payable.
1.	For amount from One rupees upto One Lakh rupees (Rs.1/- upto Rs. 1,00,000/-)	80%	80%
2.	For amount exceeding rupees One Lakh (exceeding Rs. 1,00,000/-)	40%	70%

SCHEDULE-II

Instruments which are executed between the I" January, 2000 and the 31 st December, 2020 (inclusive of both dates) .-

(A) First phase from the 1st December 2023 till the 31stJanuary 2024: -

Sr. No.	Amount of stamp duty to be paid or payable .	Reduction or remission in stamp duty to be paid or payable .	Reduction or remission in penalty to be charged on whole stamp duty to be paid or payable.
1.	For amount from One rupees upto Twenty Five Crore rupees (From Rs.1/- upto Rs. 25,00,00,000/-)	25%	 (1) If the penalty to be charged on whole stamp duty to be paid or payable is less than Rs. 25,00,000/- (Twenty Five Lakh Rupees) then 90% reduction in penalty be given on the penalty to be charged on whole Stamp Duty to be paid or payable; (2) If the penalty to be charged on whole stamp duty to be paid or payable; (2) If the penalty to be charged on whole stamp duty to be paid or payable is more than Rs. 25,00,000/- (Twenty Five Lakh Rupees) then only Rs. 25,00,000/- (Twenty Five Lakh Rupees) to be accepted as a penalty and rest or balance penalty shall be remitted.
2.	For amount exceeding rupees Twenty Five Crore (exceeding Rs. 25,00,00,000/-)	20%	Rs. 1,00,00,000/ - (One Crore Rupees) be accepted as a penalty and rest or balance penalty shall be remitted.

(B) Second phase from the 1st February, 2024 till the 31 st March, 2024: -

Sr. No.	Amount of stamp duty to be paid or payable.	Reduction or remission in stamp duty to be paid or payable.	Reduction or remission in penalty to be charged on whole stamp duty to be paid or payable.
1.	For amount from One rupees upto Twenty Five Crore rupees (From Rs.1/- upto Rs. 25,00,00,000/-)	(2)	If the penalty to be charged on whole stamp duty to be paid or payable is less than Rs. 50,00,000/- (Fifty Lakh Rupees) then 80% reduction in penalty shall be given on the penalty to be charged on whole Stamp Duty to be paid or payable; If the penalty to be charged on whole stamp duty to be paid or payable is more than Rs. 50,00,000/- (Fifty Lakh Rupees) then only Rs. 50,00,000/- (Fifty Lakh Rupees) shall be accepted as a penalty and rest or balance penalty be remitted.
2.	For amount exceeding rupees Twenty Five Crore (exceeding Rs. 25,00,00,000/-)	10%	Rs. 2,00,00,000/ - (One Crore Rupees) be accepted as a penalty and rest or balance penalty shall be remitted.

ANNEXURE

- (a) Any type of Instrument related to the Conveyance or Agreement to sale or Lease or Sale Certificate or Gift or Agreement relating to deposit of title deeds, pawn, pledge or hypothecation of immovable property for the purpose of residential or non-residential or industrial use;
- (b) Agreement or its records or Memorandum of agreement if relating to transfer of tenancy of immovable property for the purpose of residential use, Conveyance of allotment of residential or non-residential units or houses from the Maharashtra Housing and Area Development Authority (MHADA) and its Divisional Boards, the City and Industrial Development Corporation of Maharashtra Limited

(CIDCO) and the Slum Rehabilitation Authority (SRA) to a slum dweller for the purposes of rehabilitation under approved Slum Rehabilitation Scheme and also Conveyance of allotment of residential or non-residential units or houses in registered Co-operative Housing Societies or any apartments whose deemed conveyance is pending;

© Any type of Development Agreement or Conveyance or Agreement to Sale or Instrument of transaction of Assignment of the rights to the developer regarding the redevelopment of any dilapidated old buildings or any building or immovable property whose redevelopment is necessary;

- (d) Any type of Instrument in respect of the amalgamation, merger, demerger, arrangement or reconstruction of companies;
- (e) Any type of Instrument executed by the Maharashtra Housing and Area Development Authority (MHADA) and its Divisional boards, the City & Industrial Development Corporation of Maharashtra Limited (CIDCO) and the Municipal Corporation, Municipal Council, Nagar Panchayat, by the various Development or Planning Authorities approved or constituted by the Government under the prescribed Regulations, the Maharashtra Industrial Development Corporation (MIDC), the Slum Rehabilitation Authority (SRA) etc.

authorities;

(f) The First allotment letter or Share Certificate issued or executed regarding residential or non-residential units by the registered Co-operative Housing Society on the Government land or by the Maharashtra Housing and Area Development Authority (MHADA) and its Divisional boards or by the City and Industrial Development Corporation of Maharashtra Limited (CIDCO) or by the Municipal Corporation, Municipal Council, Nagar Panchayat or by the Development or Planning Authorities approved or constituted by the Government under the prescribed Regulations.

FORM OF APPLICATION

Date:

Name of Applicant Address	:
Mobile/Phone No.	:
E-mail ID	:
PAN Number	:
Bank Name and Account Number	:

To,

The Collector of Stamps/ Joint District Registrar/ Sub-Registrar,

- **Subject :** Application for getting the benefit provided by the Maharashtra Stamp Duty Amnesty Scheme-2023 regarding reduction in stamp duty and penalty on the deficient portion of duty payable under the provisions of the Maharashtra Stamp Act.
- **Ref.:** Government of Maharashtra, Revenue and Forests Department, Order No.Mudrank-2023/C.R.No.342/M-I (Policy) dated the -----

Sir,

I, the undersigned, Shri/Smt/...... for myself or on behalf of Shri/Smt/...... for myself or on behalf of Shri/Smt/....., requesting you by this application along with original instrument and self-attested copies of supporting documents for getting the benefit provided by the Maharashtra Stamp Duty Amnesty Scheme-2023 regarding reduction in stamp duty and penalty on the deficient portion of duty payable under the provisions of the Maharashtra Stamp Act.

Details of Instruments: -

1.	Type of document	:	
2.	Date of execution	:	
3.	Agreed consideration	:	
0.	Details of the property	•	
4.	(a) Detailed address of property (Flat/Unit No., Building No. and Name, location, etc.)	:	
	(b) Village/Area/Ward etc.	:	
	(c) S.No./C.S.No./C.T.S No./Plot No. etc.	:	
	Area of Property	:	
5.	Carpet Area	:	
	Built up Area	:	
	Other factors affecting the market value	:	
(a)	Type of Construction	:	
ć (b)	Year of Construction	:	
(c)	No. of Floors	:	
(d)	Lift (Yes/No)	:	
	Stamp Duty already paid, if any, on the documents	:	
7.a)	Amount Rs.	:	
b)	Date of Stamping	:	
	Details of the person authorized (along with Power of Attorney)	:	
0	Name of person	:	
8.	Mobile Number	:	
	E-Mail ID	:	

I hereby declare that the above information is true and correct to the best of my knowledge and belief. I have enclosed the self-attested proofs in support of the above declared details.

Yours faithfully,

(Signature) Name of the applicant

Date :

Place :

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

(Pritamkumar V. Jawale) Under Secretary to Government



MUMBAI SUBURBAN DISTRICT CO-OPERATIVE HOUSING FEDERATION LTD.

Registration No Bom/DDR.3/GNL/(O)/203/2000-2001, dated 14/02/2001 H. O.:- A-2/302, Laram Centre, Opp Railway Station, Andheri (W), Mumbai – 400 058. Tel.: 022 -42551414/25 Email: ho.msdchfl@gmail.com | rsprabhu13@gmail.com

Date: 22/07/2023

BOARD OF DIRECTORS

Shri Abhishek Ghosalkar Hon. Chairman Mob.: 97695 39111

Shri Ramesh Prabhu Hon. Secretary Mob.: 98201 06768

Shri Sanjay Bhosale Hon. Treasurer Mob.: 99678 20199

Shri Vishal Kamble Vice. Chairman - DDR - 2 Mob.: 91670 30038

Shri Sandeep Jadhav Vice. Chairman - DDR - 3 Mob.: 99675 74075

Shri Nandkumar Varankar Vice. Chairman - DDR - 4 Mob.: 98690 08483

Shri Pandurang Desai Jt. Secretary - DDR - 2 Mob.: 98334 14563

Adv. Sunita Godbole Jt. Secretary - DDR - 3 Mob.: 95941 50430

Shri Jiten Parmar

Jt. Secretary - DDR - 4 Mob.: 97731 21957

Smt. Usha Bhor Jt. Treasurer - DDR - 2 Mob.: 98207 32122

Smt. Smita Choudhary Jt. Treasurer - DDR - 3 & 4 Mob.: 92234 68511

Shri. Sunil Kore Advisor Mob.: 74002 89639

Shri Santosh Giri Manager Mob.: 97029 40073 Dear Chairman/Secretary,

AN APPEAL

We congratulate you for becoming the office bearers of the society to serve your members selflessly and making your housing society a better place to live. You will be happy to know that Federation for Mumbai Suburban District Federation has been formed to provide necessary supports and services for the smooth function of societies. The various services provided by the federation is attached herewith. Your Federation also has decided to setup Local Area Committees (LAC) to get all the federation's services at your locality. As per bye law No. 6 becoming a member of District Federation is compulsory. As your society falls in the jurisdiction of Mumbai Suburban District, you have to become a member of our Federation. We request you to become the member of our Federation.

In order to become member of the Federation, you are requested to do the following things.

- 1. To pass the resolution in the managing committee to become a member of Federation (Resolution format is attached)
- 2. Fill up the attached application form
- 3. Attach copy of society Registration certificate
- 4. Cheque of Rs. 1708/- Drawn in the Name of "MUMBAI ZILHA UPNAGAR CHS FEDERATION LTD. " towards Entrance fee Rs. 118/-Share money Rs. 1000/- & Annual subscription of Rs. 590/-

By becoming a member of the Federation you will be able to avail the services of Federation and also comply with the legal requirements of becoming the member of Mumbai Suburban District Federation and strengthen the Federation to provide the better services to you. In case you need any information you may contact our Manager Mr. Santosh Giri, Mob- 9702940073. & LAC Chief co-ordinator Mr. Vinayak Walwaikar Mob- 9821437348.

Thanking You Yours faithfully

(Shri. Abhishek Ghosalkar) Chairman Mob: 9769539111 (CA. Ramesh Prabhu) Secretary Mobs: 9820106768

Branch Office:- Dahisar Sports Foundation. C. S. Road, Opp. Vidya mandir School, Dahisar (East), Mumbai - 400 068



MUMBAI SUBURBAN DISTRICT CO-OPERATIVE HOUSING FEDERATION LTD.

Registration No Bom/DDR.3/GNL/(O)/203/2000-2001, dated 14/02/2001 H. O.:- A-2/302, Laram Centre, Opp Railway Station, Andheri (W), Mumbai – 400 058. Tel.: 022 -42551414/25 Email: ho.msdchfl@gmail.com | rsprabhu13@gmail.com

WE ARE DOING FOR YOU

- 1. Guidance to the members of the public, in the matter of formation of New Co-operative Housing Societies & to guide them in submitting their Registration Proposal.
- 2. Supply of various forms and model Bye-laws required for formation of Co-operative Housing Societies.
- 3. Guidance to the Chief Promoters of Cooperative Housing Societies in the matter of holding First General Meeting and conduct of proceeding thereof.
- 4. Guidance to the members of the Provisional Committee in holding First Meeting of the Provisional Committee and the proceedings to be conducted thereat.
- 5. Supply of various Forms, Registers and Accounts Books required by Co-op. Housing Societies and guidance in maintaining the same.
- 6. Guidance to Co-operative Housing Societies in the matter relating to Municipal Taxes, Local Taxes, Income Tax etc.
- 7. To depute a representative of the Federation to attend the General Body Meeting of a society, on a written invitation of the society.
- 8. Guidance to Co-operative Housing Societies in the matter of formulation of proposals for a amendments to the Bye-laws.
- Guidance to Co-operative Housing Societies relating to the Provisions in the Maharashtra Co-operative Housing Societies Act, 1960 and The Maharashtra Co-operative Housing Societies Rules 1961, the Bye-laws of Co-operative Housing Societies, the Maharashtra Ownership Flats Act, 1963 etc.
- 10. Guidance to Co-operative Housing Societies in their general as well as individual problems.
- 11. Federation will distribute a publication of a monthly magazine of **"MahaSeWA"** containing latest developments on all matters relating to the Co-operative Housing Movement, including case laws on Co-operative Housing, amendments to Acts and Rules etc.
- 12. Holding Conferences, Seminars, Symposiums on matter the Co-operative Housing Movement.
- 13. We will provide Federation services at local area by establishing local area committee to arrange seminars/ Housing Darbar to resolve local problems.
- 14. Dealing with common problems affecting majority of co-op Housing Societies and taking up matters with authorities of the Central Government, the State Government, The Municipal Corporation, Municipal Councils and Local Authorities with a view to securing maximum advantages for Co-operative Housing Societies.
- 15. To arrange **"Sahakar Darbar"** at different locations in Mumbai Suburban District to resolve the problems of Co-operative Housing Societies, Experts Directors and Eminent Legal Advisors guide in this meeting.
- 16. **"Recovery of Dues/Arrears"** as per Co-operative Act, Section 154B- 29, (Previously known as Section 101) of the MCS Act 1960.

Branch Office:- Dahisar Sports Foundation. C. S. Road, Opp. Vidya mandir School, Dahisar (East), Mumbai - 400 068



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Tel.: 022 -42551414/25 Email: ho.msdchfl@gmail.com | rsprabhu13@gmail.com

Shri Abhishek Ghosalkar, Hon. Chairman Mob.: 97695 39111 Shri Ramesh Prabhu Hon. Secretary Mob.: 98201 06768 Shri Sanjay Bhosale Hon. Treasurer Mob.: 99678 20199

MEMBERSHIP FORM

To, The Hon. Secretary, The Mumbai Suburban District Co-op. Housing Federation Ltd. Mumbai- 400 061.

Sir,

We hereby apply for membership of The Mumbai District Suburban Co-op. Housing Federation Ltd. Mumbai and Allotment of One Share of Rs. 1000/- of the Federation. A copy of the Resolution Passed by the Managing Committee of the Society duly certified by us is attached herewith.

A XEROX COPY of the REGISTRATION CERTIFICATE of the society is also enclosed.

The Particulars of the society are Follows:

1. Name of the Society	:
(In Block Letters)	
2. No. and date of Registration	:
3. Registered Address of the Society	:
4. Location of the Society	:
(Postal address, if building is under construction)	
5. Total No. of Members	
6. Chairman/Secretary's Name,	
Mob. Number & E-mail ID	

Cash / Cheque No. _____ Dt. ____ for Rs. 1708/- in the name of MUMBAI ZILHA UPANAGAR CHS FEDERATION LTD being the entrance fee of Rs. 118/- (Including 18% GST) the value of Ten share of Rs. 1000/- and Annual Subscription of Rs. 590/- (Including 18% GST) is enclosed. The Bye-Laws of the Suburban Federation have been read and agreed to be binding on our Society.

:

Yours faithfully. Chairman / Hon. Secretary Co-op. Housing Society Ltd.

FOR OFFICE USE

The Membership was approved in the Board of Directors of the Federation of meeting held on Share Certificate No._______ is issued to the Society on______

TRUE COPY OF THE RESOLUTION

The Meeting of the Managing Committee of the above society was conducted on _____ at ____ in society premises .The Resolution of the following subject was passed unanimously in the said meeting.

Subject No.____: To accept the membership of The Mumbai District Suburban Co-op Housing Federation Ltd.

Resolution No._____: It is hereby resolved that our society should become a member of The Mumbai District Suburban Co-op Housing Federation Ltd. and request them to accept our membership.

It is further resolved that Chairman/Secretary be authorized to sign the true copy of the resolution.

Chairman/Secretary

Proposed By:	
Seconded By:_	

Above Resolution was passed unanimously

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From, MAHARASHTRA SOCIETIES WELFARE ASSOCIATION

A-2/302, Laram Centre, Near Bus Depot, Opp. Andheri Railway Station, Andheri (W), Mumbai - 58. Tel.: 022 - 42551414 / 32 To,

