The DCS Act 2003

Section 51 - (1) The Government may, by notification in the Official Gazette, remit in respect of

any class of co-operative societies - (a) the stamp duty chargeable under any law for the time being in force in respect of any instrument executed by or on behalf of a co-operative society or by an officer or member thereof and relating to the business of such co-operative society or any class of such instruments or in respect of any award or order made under this Act, in cases, where, but for such remission the co- operative society, officer or member, as the case may be, would be liable to pay such stamp duty; and (b) any fee payable under any law for the time being in force relating to the registration of documents or court fees. (2) The Government may, by notification in the official Gazette, remit in respect of any class of co-operative societies - (a) land revenue; (b) taxes on agricultural income; and (c) taxes on professions, trades, callings and employments. Provided that the aforesaid exemption shall not include exemption in respect of Central sales taxes or Central taxes or duties or levies.Deduction from salary to meet co-operative society's claim in certain cases.