

**Notification**

35/4/2017-RD/8674

In exercise of the powers conferred by section 75 read with clause (b) of sub-section (1) of section 10 of the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa, the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Payment of Duty by e-challan Payment Facility Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Definitions.*— (1) In these rules, unless the context otherwise requires,—

(a) "Act" means the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa;

(b) "duty" means the stamp duty payable on the instruments under the Act;

(c) "e-challan payment facility" means the online payment facility of the Directorate of Accounts of the Government as available on the portal of the Registration of Government;

(d) "e-receipt" means an e-receipt generated upon payment of duty by e-challan payment facility;

(e) "Government" mean the Government of Goa;

(f) "Registering Officer" means the Registering Officer under the Registration Act, 1908 (Central Act 16 of 1908), as in force in the State of Goa.

(2) Words and expressions used in these rules but not defined shall have the same meanings respectively assigned to them in the Act.

3. *Payment of duty by e-challan payment facility.*— (1) All duties payable on the

instruments registered before the Registering Officer through the National Generic Document Registration System may be paid by an e-challan payment facility and a printed copy of the e-receipt generated upon such payment shall be pasted on the first page of the instrument presented to the Registering Officer at the time of registration of such instrument.

(2) When an instrument along with the printed copy of the e-receipt pasted on it is presented to the Registering Officer under sub-rule (1), the Registering Officer shall, before he proceeds to register such instrument, verify the authenticity and validity of such e-receipt in the records maintained by the Directorate of Accounts and confirm that whole of the duty specified therein has been duly paid.

(3) The Registering Officer shall, after verification of the authenticity and validity of such e-receipt and confirmation of the payment of duty under sub-rule (2), cancel e-receipt in such records maintained by the Directorate of Accounts and also put his remark in such records about the instrument in respect of which such duty has been paid, and make an endorsement on the instrument to the following effect, so that such e-receipt cannot be used again, namely:—

"Stamp duty of Rs. .... (Rupees ..... only) paid vide e-receipt No. .... dated ..... in the Government Treasury.

Seal of the  
Registering Officer

Signature of the  
Registering Officer  
with date"

By order and in the name of the  
Governor of Goa.

Sudin A. Natu, Under Secretary (Revenue-I).

Porvorim, 28th September, 2021.