

## Department of Revenue

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**Order**

35/4/2016-RD/82

- Read: (1) Government Order No. 35/4/2016-RD dated 30-03-2017, published in the Official Gazette, Extraordinary, Series I No. 52 dated 30-03-2017.
- (2) Government Order No. 35/01/03/2018-RD/1029 dated 31-05-2018, published in the Official Gazette, Series I No. 10 dated 07-06-2018.
- (3) Government Order No. 35/4/2016-RD/2587 dated 14-11-2019, published in the Official Gazette, Series I No. 35 dated 28-11-2019.
- (4) Government Order No. 35/4/2016-RD dated 12-10-2022, published in the Official Gazette, Extraordinary No.6, Series I No. 27 dated 12-10-2022.
- (5) Government Order No. 35/4/2016-RD dated 26-04-2023, published in the Official Gazette, Series I No. 4 dated 27-04-2023.
- (6) Government Order No. 35/4/2016-RD dated 31-07-2023, published in the Official Gazette, Extraordinary, Series I No. 17 dated 31-07-2023.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa, read with section 21 of the General Clauses Act, 1897 (10 of 1897), the Government of Goa hereby further amends the Government Order No. 35/4/2016-RD dated 30-03-2017, published in the Official Gazette, Extraordinary, Series I No. 52 dated 30-03-2017 (hereinafter referred to as the "principal Order") as follows, namely:—

In the principal Order,—

(I) for clause (ia), the following clause shall be substituted, namely:—

“(ia) reduces the stamp duty chargeable on conveyance such as a Deed of Conveyance or Deed of Sale or Deed of Transfer executed in pursuance of an Agreement or Memorandum of Understanding executed on or before 31-03-2014 in respect of,—

(i) a plot of land of an area not exceeding 600 square meters where the occupancy certificate also has been obtained after completion of construction on such plot of land on or before the said date; or

(ii) a dwelling unit having built up area not exceeding 200 square meters,

(not being a transfer charged or exempted under Article No. 62), which is presently specified in Article 22(b) of Schedule I-A of the said Act, to the scale of one percent of the present market value of the property, with effect from the 25th day of January, 2024 upto 31-03-2024.

*Explanation:* Reckoning of the stamp duty chargeable on instruments of conveyance such as a Deed of Conveyance or Deed of Sale or Deed of Transfer referred above shall be done, and such instruments shall be registered, by the sub-registrar on the basis of the Valuation Report of the property prepared by any Government approved valuer and such Agreement or Memorandum of Understanding without insisting for production of such Agreement or Memorandum of Understanding registered before the sub-registrar;”;

(II) for clause (ii), the following clause shall be substituted, namely:—

“(ii) reduces the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property, which is presently specified in Article 22(b) of Schedule I-A of the said Act, executed by or on behalf of the co-operative housing society registered under the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001) on or before 31-03-2014, to the scale of one percent of the present market value of the property, with effect from the 25th day of January, 2024 upto 31-03-2024.

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

*Avelina D'sa E Periera*, Under Secretary (Revenue-I).

Porvorim, 24th January, 2024.