

- (i) the existing clause (1) shall be re-numbered as clause (1B);
- (ii) before clause (1B) so re-numbered, the following clauses shall be inserted, namely:-
- “(1) “Authorised Collection Center” means the authorised collection center as defined in clause (d) of sub-rule (1) of rule 2 of the Goa e-Stamp Rules, 2022;
- (1A) “Central Record Keeping Agency” means the Central Record Keeping Agency as defined in clause (e) of sub-rule (1) of rule 2 of the Goa e-Stamp Rules, 2022;”.
3. Substitution of rule 7.- For rule 7 of the principal Rules, the following rule shall be substituted, namely:-
- “7. Licensed vendors shall sell stamps embossed or engraved on stamped paper of value not exceeding Rs.9,999/-.”.
4. Amendment of rule 10.- In rule 10 of the principal Rules, for sub-rule (2), the following sub-rule shall be substituted, namely:-
- “(2)Licensed vendors shall not be allowed any discount on the purchase of stamps embossed or engraved on stamped paper exceeding the value of Rs.9999 each.”.
5. Substitution of rule 16.- For rule 16 of the principal Rules, the following rule shall be substituted, namely:-
- “16. (1) All stamps exceeding Rs.9,999/- in value required for a single instrument shall be purchased only by e-Stamping from any Authorised Collection Centre as per the provisions of the Goa e-Stamp Rules, 2022.
- (2)No licensed vendor shall sell to the public two or more stamps of lower value for use in place of one of a value higher than Rs.9,999/- required for the purpose of stamp duty on a single instrument.
- (3) Every licensed vendor shall hang up a notice in his place of vend showing that stamps exceeding Rs.9,999/- in value or an aggregate of stamps exceeding Rs. 9,999/- in value required for the purpose of stamp on a single instrument shall be purchased only by e-Stamping from any Authorised Collection Center.
- (4) The stamps exceeding Rs. 9,999/- in value required for a single instrument purchased before the commencement of the Goa Stamps Supply and Sale (Amendment) Rules, 2025 shall be valid for the purpose of registration for a period of only one year from the date of such commencement.”.

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

(Vrushika P. Kauthankar)  
(Under Secretary Revenue-I)

Porvorim, 10<sup>th</sup> March, 2025.

◆  
**Notification**

35/01/01/2025-RD/1779

Date: 10-Mar-2025

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 so as to amend the Goa Payment of Duty by e-challan Payment Facility Rules, 2021, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Goa Payment of Duty by e-challan Payment Facility (First Amendment) Rules, 2025.

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

2. Amendment of rule 3.- In rule 3 of the Goa Payment of Duty by e-challan Payment Facility Rules 2021, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) 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 only upto the 31<sup>st</sup> day of March, 2025 and a printed copy of the 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:

Provided that where the duty is paid on any instrument by any person by e-challan before the 1<sup>st</sup> day of April, 2025, such e-challan shall be valid for the purpose of registration of such instrument till the expiry of a period of one year from the date of commencement of the Goa Payment of Duty by e-challan Payment Facility (First Amendment) Rules, 2025.”.

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

(Vrushika P. Kauthankar)  
(Under Secretary Revenue-I)

Porvorim, 10<sup>th</sup> March, 2025.

◆

**Notification**

35/01/01/2025-RD/1780

Date: 10-Mar-2025

In pursuance of the provisions contained in rule 19 of the Goa e-Stamp Rules, 2022, the Government of Goa hereby notifies the following head of account for the purpose of remitting the consolidated amount of e-stamp duty collected by the offices and branches of the Central Record Keeping Agency or through Authorised Collection Centres, namely:-

**DEMAND NO. 8**

Major Head	
0030	Stamps and Registration Fees
02	Stamps - Non-Judicial
102	Sales of Stamps
05	Sale of e-stamps

This Notification shall come into force with immediate effect.

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

(Vrushika P. Kauthankar)  
(Under Secretary Revenue-I)

Porvorim, 10<sup>th</sup> March, 2025.