Department of Revenue

Stamp duty

Order

35/01/03/2026-RD/854 Date : 06-Jul-2026

In exercise of the powers conferred by Clause (*a*) of sub-section (*1*) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa (hereinafter referred to as the "said Act") and in supersession of the Government Order No. 35/4/2016-RD dated 30-03-2017, published in the Official Gazette, Series I No. 52, (Extraordinary) dated 30-03-2017, the Government of Goa hereby,—

(*i*) 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 to the said Act, to the scale as specified hereunder:—

(*a*) where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- but does not exceed rupees fifty lakhs, the stamp duty shall be 3%;

(*b*) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees fifty lakhs but does not exceed rupees seventy-five lakhs, the stamp duty shall be 4%;

(*c*) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees seventy-five lakhs but does not exceed rupees one crore, the stamp duty shall be 4.5%;

(*d*) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees one crore but does not exceed rupees five crore, the stamp duty shall be 5%;

(*e*) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees five crore, the stamp duty shall be 6%:

Provided that in case of subsequent conveyance of land, between the same parties, within a span of one year from the date of execution of earlier conveyance, and such land is adjacent to the land which is a subject matter of earlier conveyance, then the stamp duty chargeable on subsequent conveyance shall be calculated taking into consideration the land which is a subject matter of such earlier conveyance.

(*ii*) reduces the stamp duty chargeable on unilateral deemed conveyance effected under any law for the time being in force, insofar as it relates to immovable property specified in article 22(b) of Schedule I-A to the said Act, to the scale, based on the nature of the unit, property and location of the area as specified in the table below:—

TABLE

Nature of Unit/Property (1)	Category A (2)	Category B (3)	Category C (4)
Residential Unit	Rs. 50,000	Rs. 40,000	Rs. 30,000
Commercial Unit	Rs. 1,00,000	Rs. 80,000	Rs. 50,000
Amenities/Ancillary Areas	Rs. 10,000	Rs. 7,500	Rs. 5,000

The stamp duty as specified above shall be levied on each residential unit/commercial unit/amenity/ancillary area irrespective of the built up area or area thereto, as the case may be.

Explanation.— For the purposes of this clause,—

(A) Category A shall comprise of,—

(i) Coastal Village Panchayat areas; and

(ii) areas falling within the jurisdiction of the Corporation of the City of Panaji and Municipal Councils of Mapusa, Ponda, Vasco-da-Gama and Margao.

(B) Category B shall comprise of,—

(i) Census Towns as specified in the Annexure appended hereto;

(ii) Village Panchayat areas adjoining the areas as specified in Category A above; and

(iii) areas falling within the jurisdiction of Municipal Councils other than those as specified in Category A above.

(C) Category C shall comprise of the areas falling within the jurisdiction of Village Panchayat other than those as specified in Category A and Category B above.

Note: The list of areas classified under Categories A, B, and C is enclosed as Annexure A.

(*iii*) remits 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 a member or unit holder of the co-operative housing society in favour of such co-operative housing society.

(*iv*) remits the stamp duty chargeable on gift/sale so far as it relates to immovable property in favour of educational institution/charitable organisation, which is registered as a society with the Inspector General of Societies, Government of Goa, under the Societies Registration Act, 1860 (Act 21 of 1860), atleast fifteen years before the date of coming into force of the Government Order No. 35/2/2013-RD dated 01-04-2015, published in the Official Gazette, Series I No. 1 dated 02-04-2015.

This Order 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).

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Annexure

LIST OF TOWNS AND VILLAGES TALUKA WISE UNDER CATEGORY 'A', 'B' &'C'.

Category 'A'

Category "A" shall comprise of the following Coastal Panchayat areas and areas of five major towns, such as, Panaji, Mapusa, Ponda, Vasco and Margao;

TABLE

Sr. No.	Name of the Taluka	Towns/Villages
1.	Tiswadi	Panaji
2.	Bardez	Anjuna- Caisua
		Arpora – Nagoa
		Calangute
		Candolim
		Mapusa.
3.	Pernem	Querim
		Therekol
		Arambol
		Mandrem
		Morjim
		Agarwada
		Chopdem

4.	Bicholim	Nil
5.	Sattari	Nil
6.	Ponda	Ponda
7.	Salcete	Benaulim Betalbatim Carmona Cavelossim Colva Gonsua Majorda Margao Sernabatim Utorda Varca
8.	Mormugao	Arossim Chicolna Cansaulim Issorcim Mormugao Port Pale Sambaji (Vasco-da-Gama) Sao Jorge Island Vadem Velsao
9.	Quepem	Naqueri Quitol
10.	Canacona	Agonda Angediva
		Cola Loliem Nagorcem-Palolem Poinguinim

Category 'B'

Category "B" shall comprise of the following Census town areas and areas of Village Panchayats adjoining five major towns as specified in Category "A" above and other municipal areas which are not covered under Category "A" above;

TABLE

Sr. No.	Name of the Taluka	Towns /Villages /Saza
1.	Tiswadi	Jua Cumbarjua Corlim Chimbel Curca - Bambolim Talaulim St Lourenco (Aggassaim) Goa Velha Merces St Cruz Taleigao
2.	Bardez	Siolim Colvale

		Moira Guirim Saligao Nerul Reis - Magos Pilerne Penha-De-France Salvador Do Mundo Socorro Aldona Assagao Sodiem Tivim Bastora Verla-Canca Marna
3.	Pernem	Pernem Parse Dhargalim Virnoda Casne Ameren Poroscodem Cargao Paliyem Tuem Warkhand Tamboxem Ugvem Mopa
4.	Bicholim	Bicholim Bordem Lamgao Sanquelim Saza Cassabe De Sanquelim Maulinguem (S) Virdi Pale Saza Pale Kothambi Carapur Sarvan Carapur Sarvona
5.	Sattari	Nil
6.	Ponda	Bandora Betora Borim Candola Curti Marcaim Orgao Priol Queula Usgao
7.	Salcete	Adsulim Aquem-Baixo

		Calata Cana Chinchinim Curtorim Cuncolim Davorlim Duncolim Gaundaulim Navelim Nuvem Orlim Raia Sao Jose de Areal Seraulim Talvorda Telaulim Vanelim Verna Veroda
8.	Mormugao	Chicalim Cortalim Dabolim Sao Jacinto Island Sancoale
9.	Quepem	Amona Cacora Curchorem Cusmane Deao Quepem Sirvoi Xeldem
10.	Sanguem	Sanguem Sanvordem
11.	Canacona	Canacona Chaudi

Category 'C'

Category "C" shall comprise of the areas falling within the jurisdiction of the following Village Panchayat other than those as specified in Category "A" and "B" above;

TABLE

Sr. No.	Name of the Taluka	Villages
1.	Tiswadi	Goltim Navelim Batim Chorao Sao Mathias Neura Azossim Mandur Siridao Se Old Goa Carambolim
2.	Bardez	Assonora Camurlim Nadora

		Nachinola Oxel Parra Pirna Pomburpa-Olaulim Revora Sangolda Sirsaim Ucassaim- Paliem Punola
3.	Pernem	Torxem Chandel Casarvarnem Ozorim Ibrampur Alorna
4.	Bicholim	Piligao Saza Piligao Mulgao Saza Mulgao Mencurem Saza Mencurem Dhumacem Salem Saza Salem Latambarcem Saza Latambarcem Adwalpal Saza Adwalpal Sirgao Saza Sirgao Ona Maulinguem Curchirem Maulinguem (N) Ona Curchirem Maem Saza Maem Vaiguinem Aturli Narao Saza Narao Arvalem Saza Arvalem Cudnem Saza Cudnem Navelim Saza Navelim Amona Saza Amona Surla Saza Surla Velguem Saza Velguem
5.	Sattari	Valpoi Saza Valpoi Massordem Velus Nanus

		Querim Saza Querim Ravona Oteli Siroli Gullem Anjunem Ponsuli Quelaudem Morlem Saza Morlem Poriem Saza Poriem Podocem Onda Saza Onda Bhuimpal Saleli Sonus Vonvoliem Pissurlem Saza Pissurlem Cumarconda Codiem Ponocem Vaghuriem Mauxi Saza Mauxi Daben Zormen Copordem	
		Naguem Dongurlim Saza Dongurlim Pale Charaudem Ivrem Buzruco Ivrem Curdo Surla Naneli Golauli Rivem Nagargao Saza Nagargao Satorem Edorem Bambedem Ambedem Xelopo Buzruco Singonem Canumbolim Brama Nanorem Maloli Codal Satrem Derodem Vaiguinim Zarani Davem	

		Ustem Sanvordem Saza Sanvordem Carambolim Buzruco Carazol Sonal Codcem Pendral Codvol Cotorem Saza Cotorem Velguem Codqui Xelopo Curdo Sirsodem Govanem Malpona Ambeli Siranguli Assodem Guleli Guleli Damdocem Melauli Conquirem Birondem Saza Birondem Savorcem Vantem Padeli
		Ansolem Advoi
6.	Ponda	Adcolna Betqui Boma Candepar Codar Conxem Cunoliem Cundaim Durbhat Niracal Ponchavadi Querim Savoi-Verem Shiroda Telaulim Tivrem Vadi Vagurbem Velinga Volvoi Gangem
7.	Salcete	Ambelim Assolna Chandor Camurlim

		Cavorim Deussua Dicarpale Dramapur Guirdolim Loutolim Macasana Mulem Nagoa Paroda Rachol Sarzora Sirlim Velim
8.	Mormugao	Cuelim Quelossim
9.	Quepem	Avedem Assolda Adnem Ambaulim Bali Bendordem Barcem Chaifi Cotombi Cavorem Cordem Corla Cazur Fatorpa Gokuldem Hodar Morpirla Molcopona Molcornem Maina Mangal Nagvem Padi Pirla Quedem Quisconda Sulcorna Tiloi Undorna Xelvona Xic-Xelvona Zanodem
10.	Sanguem	Antoriem Bati Boma Calem Colomb Comproi Coranguinim Costi Cotarli

		Cumbari Curdem Dongor Dongurli Dudal Kurpem Maulinguem Muguli Naiquinim Neturlim Nundem Odxel Patiem Porteem Potrem Rivona. Rumbrem Salauli Santona Sigonem Todou Uguem Verlem Vichundrem Viliena Xelpem
11.	Dharbandora	Aglote Bandoli Camarconda Caranzol Codli Colem Coremonem Darbandora Moissal Molem Piliem Sancordem Sangod Sigao Sonauli Surla
12.	Canacona	Cotigao Gaodongrem

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