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Panaji, 1st November, 2022 (Kartika 10, 1944)

SERIES I No. 30

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Law & Judiciary

Law (Establishment) Division

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Notification

8/90/2020-LD(Estt)

In exercise of the powers conferred by section 78 of the Registration Act, 1908 (16 of 1908), as in force in the State of Goa, read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), and all other powers enabling it in this behalf, the Government of Goa hereby further amends the Table of Fees published in the Official Gazette, Supplement, Series I No. 31 dated 01-11-1965, as follows, namely:—

In the Table of Fees,—

(*i*) before Note (2), the following note shall be inserted, namely:—

For a period of six months with effect from 31st day of October, 2022, the registration fee on conveyance executed by or on behalf of the co-operative housing society shall be levied at the rate of 1.5% of the amount or value of the consideration or the market value of the property, whichever is higher.";

(*ii*) after Note 1, the following notes shall be inserted, namely:—

"Note 1 A.— The registration fee of Rs. 1000/- shall be levied on mortgage.

Note 1 B.— The registration fee of Rs. 5000/- shall be levied incase of Deed of Gift executed in favour of father, mother, brother, sister, wife, husband, daughter, son, grandson or granddaughter, brother in law or sister in law.";

(*iii*) For Note 4, the following note shall be substituted, namely:—

"Note 4.— (*a*) In the case of an instrument of partition, the market value of the separated share or shares on which stamp duty is leviable shall be deemed to be the market value of the property to which such instrument relates.

(*b*) The registration fee of Rs. 5000/- shall be levied incase of Deed of Partition executed with father, mother, brother, sister, wife, husband, daughter, son, grandson, granddaughter, brother in law or sister in law.".

This notification shall come into force on the date of its publication in the Official Gazette.

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

Amir Y. Parab, Under Secretary (Estt-Law).

Porvorim, 31st October, 2022.

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Suggestions are welcomed on e-mail: dir-gpps.goa@nic.in

LA/LEGN/2021/852

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2021 is hereby published for general information in pursuance of Rule–138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Indian Stamp (Goa Amendment) Bill, 2021

(Bill No. 39 of 2021)

A

Bill

further to amend the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Seventy - second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (*1*) This Act may be called the Indian Stamp (Goa Amendment) Act, 2021.

(*2*) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

Amendment of Schedule I-A.— In Schedule I-A of the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa,—

(*i*) for article 32, the following article shall be substituted, namely:—

"32. GIFT – Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62),-	
(*a*) when executed in favour of father, mother, brother, sister, wife, husband, daughter, son, grandson or grand daughter	Five thousand rupees.
(*b*) in any other case	The same duty as is leviable on a conveyance under clause (*a*) or (*b*), as the case may be, of article 22, on the market value of the property which is subject matter of gift.
HIRING AGREEMENT or agreement for service. See Agreement (No. 5)";	

(*ii*) in article 39, for clause (*a*), the following clause shall be substituted, namely:—

"(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	One thousand rupees".

Statement of Objects and Reasons

The Bill seeks to amend the stamp duty proposed for registration of Gift Deed without making the valuation of the property and Mortgage Deed to help the mortgager, pay less stamp duty while mortgaging the property for obtaining loan and to encourage registration of more documents and bring these type of documents under the process of collection of stamp duty.

This Bill seeks to achieve the above objects.

Financial Memorandum

There will be an impact on the State's revenue due to the proposed reduction in the stamp duty that is prescribed for 'Gift' under Article 32 and for mortgage under Article 39 of Schedule I-A of the Indian Stamp Act, 1899. However, the loss cannot be quantified at this stage.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa.
27th July, 2021

(Smt. Jennifer Monserrate)
Minister for Revenue.

Assembly Hall,
Porvorim-Goa.
27th July, 2021.

(Namrata Ulman)
Secretary to the
Legislative Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Shri P. S. Sreedharan Pillai, Governor of Goa, hereby recommend the introduction and consideration of the Indian Stamp (Goa Amendment) Bill, 2021, by the Legislative Assembly Goa.

Place: Raj Bhavan
Dona Paula, Goa.
Date: 27th July 2021.

P. S. SREEDHARAN PILLAI
Governor of Goa

The extract of Article 32 and 39 of Schedule I-A to the Indian Stamp Act (Goa Amendment) Act, 1968

"32. GIFT – Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62),-	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of article 22, on the market value of the property which is subject matter of gift.
HIRING AGREEMENT or agreement for service. See Agreement (No. 5)";	

39. MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 40), Respondentia Bond (No. 56), or Security Bond (No. 57) –	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as is leviable on a conveyance under clause (*a*) or (*b*), as the case may be of article 22, a consideration equal to the amount secured by such deed.
(*b*) when possession is not given or agreed to be given as aforesaid:	The same as Bond (No. 15) for the amount secured by such deed.
Explanation. A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
c) when a collateral or auxiliary or additional or substituted security, or by way of further assurances for the above mentioned purposes where the principal or primary security is duly stamped-	
for every sum secured not exceeding Rs. 1,000/-;	Two rupees.
and for every Rs. 1,000/- or part thereof secured in excess of Rs. 1,000/-	Two rupees.

Exemptions (1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as secured for the repayment of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	

LA/LEGN/2021/850

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2021 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Investment Promotion and Facilitation of Single Window Clearance Bill, 2021

(Bill No. 20 of 2021)

A

Bill

to provide for the promotion of investment in the State of Goa and the creation of the administrative and operational framework for the Goa Investment Promotion and Facilitation Board as a single window clearance facilitation mechanism with the prime objective of ensuring time bound grant of various clearances, licenses, permissions and approvals under relevant State laws so as to provide an investor friendly environment in the State of Goa and for the matters connected therewith and incidental thereto.

Be it enacted by the Legislative Assembly of Goa in the Seventy-second Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title, extent and commencement.*— (*1*) This Act may be called the Goa Investment Promotion and Facilitation of Single Window Clearance Act, 2021.

(*2*) It shall extend to the whole of the State of Goa.

(*3*) It shall be deemed to have come into force with effect from the 26th day of June, 2021.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(*a*) "agriculture" means horticulture, animal husbandry, forestry, dairy and poultry farming, aquaculture and other allied activities, whether or not undertaken jointly with agriculture and the expression "agricultural operations" shall be construed accordingly;

(*b*) "agriculture industry" means the industrialized processing or production of livestock, poultry, fish, dairy and crops;

(*c*) "Board" means the Goa Investment Promotion and Facilitation Board established under section 3;

(*d*) "Clearance" means grant or issue of no objection certificate, consent, enrolment, registration, permission,