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Department of Law

Legal Affairs Division

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Notification

7/22/2025-LA/121 Date : 29-Aug-2025

The Indian Stamp (Goa Amendment) Act, 2025 (Goa Act 14 of 2025), which has been passed by the Legislative Assembly of Goa on 07/08/2025 and assented to by the Governor of Goa on 22/08/2025, is hereby published for the general information of the public.

Sudhir R. Volvoikar, Joint Secretary (Law).

Porvorim.

The Indian Stamp (Goa Amendment) Act, 2025

(Goa Act 14 of 2025)

An

Act [22/08/2025]

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 sixth 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, 2025.

(2) It shall come into force at once.

2. *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 39, the following article shall be substituted, namely:—

"

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), Respon-dentia 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.	One thousand rupees.
(*b*) when possession is not given or agreed to be given as aforesaid.	One thousand rupees.
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.	Five hundred 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 hypothe-cation accompanying a bill of exchange.	

";

(*ii*) in article 64, for clause (a), the following clause shall be substituted, namely:—

"

(*a*) where there is disposition of property,—	
(*i*) where the trust is made for a religious or charitable purpose.	Ten rupees for every rupees five hundred or part thereof of a sum equal to the amount settled or market value of the property settled.

(ii) where the beneficiary of the trust is father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter, brother in law, sister in law, nephew, niece, son-in-law or daughter-in-law of the author of the trust.	Five thousand rupees.
(*iii*) in any other case.	The same duty as is leviabe on a conveyance under clause (a) or (b), as the case may be, of article 22, for a sum equal to the amount settled or the market value of the property settled.

".

Secretariat,
Dated: 29-08-2025
Porvorim-Goa.

(SANDIP JACQUES)
Secretary to the Government of Goa,
Law Department
(Legal Affairs).

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