LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Indian Stamp (Goa Amendment) Bill, 2026

(Bill No. 52 of 2026)

(As passed by the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM
SEPTEMBER, 2026

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BILL

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

BE it enacted by the Legislative Assembly of Goa in the Seventy-seventh 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, 2026.

(2) It shall come into force at once except clause (ii) of section 3 which shall be deemed to have come into force on the 30th day of March, 2026.

2. **Amendment of section 4.—** In the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in section 4,—

(i) in sub-section (1),—

(a) for the expression "sale, mortgage or settlement", the expression "development agreement, sale, lease, mortgage or settlement" shall be substituted;

(b) for the expression "conveyance, mortgage or settlement", the expression "conveyance, development agreement, lease, mortgage or settlement" shall be substituted;

(c) for the words "one rupee", the words "one thousand rupees" shall be substituted;

(ii) in sub-section (2), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that if the parties fail to determine the principal instrument between themselves, then the officer before whom the instrument is produced for the purpose of registration may, for the purposes of this section, determine the principal instrument.".

3. **Amendment of Schedule I-A.—** In Schedule I-A of the principal Act,—

(i) in article 5,—

(a) after clause (b), the following clause shall be inserted, namely:—

"(b-a) (i) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property.	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: Provided that, if the proper stamp duty is paid under clause (g) of article 48 on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this article shall be one thousand rupees.
(ii) if relating to the purchase of one or more units in any scheme or project by a person from a developer: Provided that, on conveyance of property by the person, under an agreement under this sub-clause, to the subsequent purchaser, the duty chargeable for each unit under this sub-clause shall be adjusted against the duty chargeable under article 22 (conveyance) after keeping the balance of one thousand rupees. If	Same duty as is leviable on conveyance under clause (a) or (b), as the case may be, of article 22, on the market value of the unit.";

on adjustment, no duty is required to be paid, then the minimum duty for the conveyance shall be rupees one thousand. Explanation.— For the purposes of this sub-clause, the unit shall include a flat, apartment, tenement, block or any other unit by whatever name called, as approved by the Competent Authority in the building plan.	

(b) for clause (c), the following clause shall be substituted, namely:—

"(c) if relating to any other agreement for the sale of an immovable property.	The same duty as is leviable on conveyance under clause (a) or (b), as the case may be, of article 22, on the market value of the property.";

(ii) in article 22,—

(a) after clause (b), the following clause shall be inserted, namely:-

“

(c) **CONVEYANCE,** so far as it relates to reconstruction or amalgamation or merger/de-merger of companies by an order of the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) or reconstruction or amalgamation or merger/de-merger of companies under sections 232 and 233 of the Companies Act, 2013 (Central Act 18 of 2013) by the Tribunal.	5 per cent subject to a maximum of Rs. 10.00 crore, on an amount of the market value of the property or on the amount of such consideration as set forth in the instrument or order.

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(iii) for article 48, the following article shall be substituted, namely:—

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48. POWER OF ATTORNEY not being a Proxy,—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents	One thousand rupees.

(b) when required in suit or proceedings under the Presidency Small Cause Courts Act, 1882 (XV of 1882)	One thousand rupees.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a)	One thousand rupees.
(d) when authorising one person to act in more than one transaction or generally	One thousand rupees.
(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally	One thousand rupees.
(f) when authorizing to sell or transfer immoveable property,—	
(i) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter, father-in-law, mother-in-law, brother-in-law or sister -in-law and	One thousand rupees.

(ii) 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
(g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immoveable property.	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: Provided that, if proper stamp duty is paid under clause (b-a) of article 5 on an agreement, or memorandum of an agreement executed between the same parties and in respect of the same property, the duty chargeable under this clause shall be rupees one thousand.
(h) in any other case.	One thousand rupees for each person authorized.
Explanation I.— For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person. Explanation II.— The term 'registration' includes every operation incidental to registration under the Registration Act, 1908	

(XVI of 1908), as in force in the State of Goa. Explanation III.— Where under clause (f), duty has been paid on the power of attorney, and the conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney	

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4. Repeal and saving.— (1) The Indian Stamp (Goa Amendment) Ordinance, 2026 (Ordinance No. 1 of 2026) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

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