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SERIES I No. 49

# OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 3

### GOVERNMENT OF GOA Department of Revenue

#### Notification

35/01/01/2024-RD-I/1777

Date: 10-Mar-2025

In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Act No. 2 of 1899), as in force in the State of Goa and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa e-Stamp Rules, 2022, namely :-

1. **Short title and commencement.** - (1) These rules may be called the Goa e-Stamp (Second Amendment) Rules, 2025.

(2) They shall come into force on the 1<sup>st</sup> day of April, 2025.

2. **Amendment of rule 2.**- In rule 2 of the Goa e-Stamp Rules, 2022 (hereinafter referred to as the “principal Rules”), in sub-rule (1), in clause (d), after the words “issuing the e-stamp certificate” , the following expression shall be inserted, namely:-

“which shall include any Government treasury (sub-treasury office) in any taluka and district treasury office”.

3. **Amendment of rule 9.** - In rule 9 of the principal Rules,-

(i) in sub-rule (1), –

(a) for the figure “1”, the figures “1.10” shall be substituted;

(b) in the explanation, for the expression “ or discount of 0.50% and remit 0.50% to”, the expression “ or discount of 0.50% and remit 0.60% to” shall be substituted;

(ii) in the sub-rule (2), the following proviso shall be inserted , namely:-

“Provided that, in the event the Government treasury is acting as Authorised Collection Center, the Government Treasury shall retain the entire stamp duty collected, except for 0.50% of the commission to be transferred to the Central Record Keeping Agency.”.

4. **Amendment of rule 12.**- In rule 12 of the principal Rules, the following proviso shall be inserted, namely:-

“Provided that the Chief Controlling Revenue Authority may appoint the treasury offices/ sub-treasury offices/district treasury offices of the Government as Authorised Collection Centers.”.

**5. Amendment of rule 14.** – In rule 14 of the principal Rules, for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) where the stamp duty payable on any instrument which is required to be compulsorily registered before the registration authority under the Registration Act, 1908 (Act No. 16 of 1908), as in force in the State of Goa, exceeds rupees nine thousand, nine hundred and ninety nine, such stamp duty shall be paid only by e-stamping under these rules and in case of other instruments whose stamp duty does not exceed rupees nine thousand, nine hundred and ninety nine, the e-stamping shall be optional:

Provided that if such stamp duty exceeds rupees ten lakhs, the e-stamping shall be done only through the Government Treasury:

Provided further that above restrictions shall not be applicable in case of instruments which are not required to be compulsorily registered before the registration authority under the Registration Act, 1908 (Act No. 16 of 1908), as in force in the State of Goa:

Provided also that where the stamp duty of an amount more than rupees nine thousand, nine hundred and ninety nine has been already paid for any instrument by any other mode such as franking, e-challan or stamp paper, before the commencement of the Goa e-stamping (Second Amendment) Rules 2025, such franking, e-challan or stamp paper shall be valid for the purpose of registration.

**6. Amendment of rule 19.** - In rule 19 of the principal Rules, after clause (c), the following clause shall be inserted, namely:-

“(d)The Director of Accounts or any person authorized by him shall be the custodian of all the stamp duty remitted to the Government account and shall be responsible for daily monitoring of receipt of stamp duty and ensure that the consolidated amount of stamp duty collected through e-stamping system is remitted to the Government account, not later than the closure of business hours of the next working day from the date of collection.”.

**7. Amendment of rule 22.** – In rule 22 of the principal Rules, after sub-rule (2), the following sub-rules shall be inserted, namely:-

“(3) The Government or the Chief Controlling Revenue Authority shall not be liable for any loss or damage arising from the negligence, misconduct, or default of any Authorized Collection Centre or its employees.

(4) The Government of Goa or the Chief Controlling Revenue Authority shall not be responsible for any misuse, mishandling, or malfunctioning of hardware or software deployed for the issuance of e-stamps, including any operational lapses on the part of the Authorized Collection Centre.”.

**8. Substitution of Form – 1.- For Form-1 appended to the principal Rules, the following form shall be substituted namely:-**

FORM-1

(See rule 5(I))

AGREEMENT

This Agreement is made on this                      day of                      Between the Governor of Goa (hereinafter referred to as the First Party of the First Part and (Name of Central Record Keeping Agency) having its registered office at (address) and represented in this act by its (designation), Mr/ Mrs /Ms., by virtue of\_dated                      , which (hereinafter referred to as the “Second Party”) which expression shall include its successors, assignees and administrators of the Other Part.

Whereas, the Government of India, Ministry of Finance, Department of Economic Affairs appointed Industrial Finance Corporation of India Ltd. (IFCI) as consultant to suggest alternative methods of Collection of Stamp Duty;

And Whereas, the IFCI, after due bidding process, has selected and authorized the Second Party herein to act as Central Record Keeping Agency for the Computerization of Stamp duty administration system;

And Whereas, the First Party has decided to appoint/authorize the Second Party for the Computerized Stamp Duty Administration System (C-SDAS) on basis for the period of months in the State of Goa to denote the payment of stamp duty to the Government of Goa and issuing the e-Stamp Certificates through its own branches or offices and through the Authorised Collection Centers (hereinafter called as ACCs) against a payment of commission or discount @ 1.10 percent of the amount of stamp duty so collected through e-Stamping mechanism;

And Whereas, the Second Party has agreed to work as a Central Record Keeping Agency within the State of Goa and to develop a system for the collection of stamp duty on behalf of the Government of Goa from ultimate purchaser of e-Stamp Certificate.

And Whereas, the parties hereto have decided to reduce the terms and conditions of their Agreement into writing.

Now, Therefore, the parties hereto execute this Agreement on the following terms and conditions:

1. *Appointment of Second Party.*— 1.1 The First Party hereby appoints the Second Party as its authorized Central Record Keeping Agency (CRA) to undertake the following activities:

(i) That the Second Party agrees to create need based software infrastructure, in consultation with the First Party, including its connectivity with the main server, in the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub Treasury Offices, the Director of Accounts and the Authorised Collection Centers, and at other designated places or offices in the State, as specified by the First Party;

(ii) That the Second Party shall develop a system which will permit the payment of Stamp duty by the client/ultimate user either on its own through Internet or, with prior approval of the State, through Approved Intermediaries hereinafter called Authorised Collection Centers.

(iii) That the Second Party shall facilitate in selection of Authorised Collection Centre for collection of stamp duty and issuing e-Stamp Certificate duly approved by the First Party;

(iv) That the Second Party shall act as a co-ordinator between the Central Server, Authorised Collection Centers (hereinafter referred as ACCs) and the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub Treasury Offices, the Director of Accounts or any other office or place in the State, as specified by the First Party;

(v) That the Second Party shall collect stamp duty on behalf of First Party and generate e-Stamp Certificates through the computer system;

(vi) That the Second Party shall be bound to remit the consolidated amount of stamp duty collected by its branches or by its Authorised Collection Centers to relevant Head of Account of the State Government, in accordance with the Goa e-Stamp Rules, 2022 (hereinafter called the Rules);

(vii) That the Second Party shall retain 0.50% of the amount of stamp duty collected through e-Stamping mechanism and shall pay the commission or discount of 0.60% to the Authorised Collection Centers every fortnightly.

(viii) In case the Government Treasury is acting as Authorised Collection Center, The Government Treasury shall retain the entire stamp duty collected except for 0.50 % of the commission to be transferred to the Central Record Keeping Agency.

1.2 That the terms and conditions of this Agreement may be altered or supplemented by the Parties depending upon the circumstances which may warrant any such change for the smooth operations of the stamp duty payments or collections and the exigencies of business, in consultation with each other.

2. *Territory.*— That the territory covered under this Agreement shall be in the entire State of Goa for a period of .

3. *Appointment of Approved Agencies/ Authorised Collection Centres (ACCs).*— 3.1 Any Nationalized Bank or the Scheduled Bank controlled by the Reserve Bank of India or the Financial Institutions or Undertaking controlled by Central or State Government or Post Offices or offices or branches of the Second Party or Licensed Stamp Vendors or such other Agencies or persons as approved by the First Party shall be eligible for appointment as Authorized Collection Centres. Provided that the first party may appoint the treasury offices/ sub treasury offices/district treasury offices of the Government as Authorised Collection Center.

3.2 The Second Party shall not change the location or increase the number of ACCs without prior written permission of the First Party.

3.3 The First Party shall have the power to inspect the relevant records of the Second Party or its ACCs without assigning any notice.

3.4 All the offices of Second Party in the State of Goa on need base shall also do the collection of stamp duty for which no separate approval shall be necessary from the Government. The First Party may direct the Second Party to operate offices to do the collection of stamp duty in areas within the territory which are not covered by any approved Authorised Collection Centers.

3.5 The Authorised Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-Stamping system as specified by the Second Party in consultation with the First Party. The configuration of the computer system and connectivity shall meet the specifications of the Second Party and which may be subject to change with prior intimation to the First Party.

3.6 The cost of providing equipment and infrastructure referred hereinabove shall be borne by the concerned Authorised Collection Centers.

3.7 All the branches of Second Party and Authorized Collection Centers shall access the main server through internet by using a distinguished identification code and a confidential password allotted by Second Party. The password shall be kept strictly confidential and the concerned Authorized Collection Centers shall change it immediately after its allotment to maintain the confidentiality.

3.8 The ACCs will enter the requisite information and details in the system and download a e-Stamp Certificate with the Unique Identification Number (UIN), which shall be attached to the document. The details

of the stamp certificate shall be available on the e-Stamping Server (e-SS).

4. *Fees.*— 4.1 That the Second Party shall not charge commission or discount exceeding the agreed rate of 1.10 percent of the amount of stamp duty collected through e-Stamping mechanism out of which 0.60% of the commission shall be shared with the Authorised Collection Centers. The said commission shall be inclusive of taxes, if any, and shall be the net commission receivable by the second party. The Second Party shall deduct such commission from the collected amount of stamp duty and shall remit the balance amount into the State Government Account. However, in case the Government Treasury is acting as Authorised Collection Center, the Government Treasury shall retain the entire stamp duty collected except for 0.50 % of the commission to be transferred to the Central Record Keeping Agency.

4.2 That the Authorized Collection Centers shall charge a fee of Rs. 15/- each for stationery etc., from the purchaser of e-Stamp Certificate.

5. *Mode of payment to the State Government.*—5.1 That the Second Party shall be bound to remit the consolidated amount of stamp duty collected by its branches or by its Authorised Collection Centers to relevant Head of Account of the First Party , “0030-Stamps and Registration” or any other notified Head of Account in the manner prescribed here under:—

- (a) the Second Party shall remit the consolidated amount of stamp duty, so collected through e-Stamping system, to the aforesaid Head of Account, after deducting the agreed commission or discount, not later than the closure of the business hours of the next working day from the date of such collection. If the following day of T + I is a holiday, the stamp duty amount shall be remitted on next working day after holiday;
- (b) the method of remittance of the amount of stamp duty by the Second Party to the Head of Account of the First Party shall be through Electronic Clearing System (ECS) or online Banking Fund Transfer or Challan or otherwise , as may be directed in writing by the First Party; and
- (c) the remittances referred to in this rule shall be made to the Government Treasury or the Authorised Bank(s) and the Second Party shall maintain the daily account of such remittances.

5.2 That the cut off time for the stamp duty collected shall be till 12.00 midnight of the transaction date.

6. *Compatibility with the Registration System.*— 6.1 The office of the Sub-Registrar and the Inspector General of Registration and such other persons as the State may authorize, shall have an access to the server through internet server. Proper internet connectivity shall be setup by such offices.

6.2 The Registering Officer before registering any instrument shall verify the correctness or authenticity of the e-Stamp Certificate by accessing the relevant website of the Second Party and entering the Unique Identification Number (UIN) or with the help of using the Bar Code Scanner. The Registering Officer, after such verification, shall further proceed to register the document and after registering the document shall lock the said e-Stamp Certificate by using the code and password provided by the Second Party to prevent re-use of such e-Stamp Certificate.

7. *Hardware Requirements.*— The First Party shall provide necessary hardware and infrastructure at the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub-Treasury Offices, the Director of Accounts and such other offices as authorised in this behalf, which would include a Personal Computer, Printer, Bar Code Scanner, Internet Connection as required for

implementing three-stamping system. The configuration of the computer system and connectivity shall meet the specifications of Second Party and which maybe subject to change with prior intimation to the First Party.

8. General Obligations.— 8.1 The terms and conditions of this agreement may be altered or supplemented by the Parties depending upon the circumstances which may warrant any such change for the smooth operations of the stamp duty payments or collections.

8.2 The Second Party shall ensure that service of Computerized Stamp Duty Administration System (C-SDAS), shall be operational and accessible to any person during banking hours from Monday to Saturday (excluding Public and Bank Holiday).

8.3 The Second Party shall ensure that the system shall have the logging capacity for at least four hundred users at a time.

8.4 The Second Party shall not provide, transfer or share any hardware, software and any other technology or details or any data with respect to the e-Stamping project undertaken by it in the State to anybody without written permission of the First Party, except the duly appointed ACCs. That the Second Party shall be liable to compensate any loss caused to the First Party due to violations of any terms and conditions of this Agreement or any of the provisions of the rules.

8.5 The Second Party shall prepare and provide such reports, as may be desired by the First Party from time to time.

9. *Training of the Personnel at the Registrar's Offices and Departments of the State.*—9.1 The Second Party shall provide suitable and adequate training for operation and the use of the system to the manpower and the personnel of the departments as nominated by the First Party.

9.2 The training provided at the premises of the First Party by Second Party shall be free of cost for the first time to the candidates suggested by the First Party, which may be upto ten or such other mutually agreed greater number of officials.

9.3 The Second Party may assume that the trainees have the required skills and knowledge pre-requisites to follow the training on the Application.

9.4 The training for operation and the use of the system, to the identified manpower or personnel's of the Department shall be provided by the Second Party at the place/premises decided by the First Party. The Second Party shall be responsible for arranging and providing all the necessary facilities and equipments at the designated premises for conducting the training at their own cost.

9.5 That at periodic intervals to be mutually decided by the parties, the refresher courses on any up-gradation, modification to the system shall be provided by the Second Party.

10. *Term of Appointment.*— 10.1 The term of appointment of the Second Party shall be valid for.....or as may be decided by the First Party. The period of ..... shall be effective from the date of execution of this Agreement.

10.2 The appointment of Second Party may be renewed by the First Party. The application for renewal of appointment shall be made to the First Party by Second Party within a period of two months before the expiry of the running term of appointment.

10.3 The First Party or Appointing Authority before making inquiry or taking decision on the application for renewal may call for any information or record from the concerned offices of Second Party or Authorised Collection Centre for the purpose of renewal of appointment.

10.4 The First Party, if satisfied may renew the appointment on a fresh Agreement and on an Undertaking-cum-Indemnity Bond.

11. *Termination of Appointment.*— 11.1 The appointment of the Second Party shall be terminated by the First Party before the stipulated period, on the ground(s) of any breach of any of the obligations or terms of Agreement or provisions of the Goa e-Stamp Rules, 2022 or financial irregularity or for any other sufficient reason, as the case maybe.

11.2 The appointment shall not be terminated until,—

(a) The Second Party has been given one month's notice specifying the grounds for such termination; and

(b) The Second Party has been given a reasonable opportunity of being heard.

11.3 On termination of appointment under this rule, the Second Party shall transfer all the data generated during the period of appointment to the First Party. After the termination of the appointment of the Second Party, it shall not use or cause to be used the data generated during the period of appointment for its business or any other purpose whatsoever.

12. *Change of Central Record Keeping Agency.*—After the expiry of the initial or renewed term of appointment or on termination of this Agreement as per the terms and conditions stipulated herein, the First party will be at liberty to avail the services/facilities of e-stamping for part or whole of the State of Goa by appointing any other agency of its choice and the Second Party shall not raise any objection for such appointment.

13. *Force Majeure.*—13.1 Notwithstanding anything contained in this Agreement, neither Party shall be responsible for the failure or delay in performing the obligations hereunder arising from any cause beyond the reasonable control, including acts of God, acts of civil or military authority, fires, epidemics, wars, terrorist acts, riots, earthquakes, storms, typhoons, floods and such other circumstances beyond the control of the Parties. In the event of any delay, the time for the Second Party to perform their part shall be extended for a period equal to the time lost by reason of such delay. Further, if the contingency cannot be removed permanently or by extending the period beyond two months, the Agreement, upon notice, served by the First Party, the Second Party shall be relieved from the contractual obligations by terminating the Agreement, except to the rights to which they may be entitled to a settlement and final accounting.

13.2 Any order from a competent court either temporarily or permanently preventing either Party from performing its obligations/discharging its responsibilities.

13.3 Any other circumstances beyond the Control of Second Party and which, in the absence of this clause, shall operate to frustrate this Agreement.

In Witness Whereof the Parties hereto have hereunto set and subscribed their respective hands and seal, the day and year here in above written.

<b>For and on behalf of Governor of Goa through Revenue Department, Government of Goa</b>	<b>For and on behalf of ..... (Name of Central Record Keeping Agency) through ..... (Name and Designation)</b>
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First Party

Second Party

Witness:-

Witness:-

1.....

1.....

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2.....

2.....

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.....

Place: Porvorim- Bardez Goa. Dated:

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/1781

Date: 10-Mar-2025

In exercise of the powers conferred by section 74 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 further amend the Goa, Daman and Diu Stamps Supply and Sale Rules, 1965, namely:-

1. **Short title and commencement.**— (1) These rules may be called the Goa Stamps Supply and Sale (Amendment) Rules, 2025.  
(2) They shall come into force on the 1<sup>st</sup> day of April, 2025.
2. **Amendment of rule 2.**- In rule 2 of the Goa, Daman and Diu Stamps Supply and Sale Rules, 1965 (hereinafter referred to as the “principal Rules”), -



- (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.

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**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.

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**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.

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**Order**

35/01/01/2025-RD/1778

Date: 10-Mar-2025

In exercise of the powers conferred by sub-section (2A) of section 10 of the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa, read with section 21 of the General Clauses Act, 1897 (10 of 1897), I, Shri. Sandip Jaques, IAS, the Chief Controlling Revenue Authority hereby directs that use of franking machine for making impressions on instruments chargeable with duties to indicate payment of duties payable on such instruments shall be discontinued with effect from the 1<sup>st</sup> day of April, 2025.

Further, it is directed that the duty paid on any instrument by any person by use of franking machine, before the 1st day of April, 2025, such franking shall be valid for the purpose of registration of such instrument till the expiry of a period of one year from the 1<sup>st</sup> day of April, 2025.

**(Sandip Jacques, IAS)**  
**Chief Controlling Revenue Authority,**  
**State of Goa, Porvorim – Goa.**

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