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SERIES I No. 18

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

SUPPLEMENT

Goa Legislature Secretariat

LA/LEGN/2025/1387

The following bill which was introduced in the Legislative Assembly of the State of Goa on 21st July, 2025 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 Suits Valuation Bill, 2025

(Bill No. 17 of 2025)

A

BILL

to prescribe the mode of valuing certain suits for the purpose of determining the jurisdiction of courts with respect thereto.

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

1. *Short title, extent and commencement.*— (1) This Act may be called the Goa Suits Valuation Act, 2025.

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

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

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

(a) “Court Fees Act” means the Goa Court Fees Act, 2024 (Goa Act No. 15 of 2024);

(b) “Government” means the Government of Goa.

(c) “High Court” means the High Court of Bombay at Goa;

3. *Power of Government to make rules determining the value of land for jurisdictional purposes.*— (1) The Government may, in consultation with the High Court, make rules for determining the value of land for purposes of jurisdiction in the suits specified under clause (v), (vi) and sub-clause (d) of clause (xi) of Section 7 of the Court Fees Act.

(2) The rules may determine the value of any class of land, or of any interest in land, in the whole or any part of a local area, and may prescribe different values for different places within the same local area:

Provided that such rules shall provide that the value of land for the purposes of jurisdiction shall in no case be less than the value as determinable for the computation of court-fees.

(3) A rule made under this section shall not take effect till the expiration of one month after it has been published in the Official Gazette.

4. *Valuation of relief in certain suits relating to land not to exceed the value of the land.*— Where a suit specified in clause (iv) of Section 7, or article 15, of Schedule II of the Court Fees Act relates to land or an interest in land of which the value has been determined by rules made under Section 3, the amount at which for purposes of jurisdiction the relief sought in the suit is valued shall not exceed the value of the land or interest as determined by those rules.

5. *Court-fee value and jurisdictional value to be the same in certain suits.*— Where in suits other than those specified under clause (v), (vi), (ix) and sub-clause (d) of clause (xi) of Section 7, court-fees are payable *ad valorem* under the Court Fees Act, the value as determinable for the computation of court-fees and the value for purposes of jurisdiction shall be the same.

6. *Determination of value of certain suits by High Court.*— When the subject-matter of suits of any class, other than suits specified in clause (v), (vi), and sub-clause (d) of clause (xi) of Section 7, is such that in the opinion of the High Court it does not admit of being satisfactorily valued, the High Court may, with the previous sanction of the Government, direct that suits of that class shall, for the purposes of the Court Fees Act, and of this Act and any other enactment for the time being in force, be treated as if their subject-matter were of such value as the High Court thinks fit to specify in this behalf.

7. *Objections to jurisdiction on ground of erroneous valuation.*— (1) Notwithstanding anything contained in Section 99 of the Code of Civil Procedure, 1908 an objection that by reason of the over-valuation or under-valuation of a suit or appeal in a Court of first instance or lower Appellate Court which did not have jurisdiction with respect to the suit or appeal exercised jurisdiction with respect thereto, shall not be entertained by an Appellate Court unless—

(a) the objection was taken in the Court of first instance at or before the hearing at which issues were first framed and recorded, or in the lower Appellate Court in the memorandum of appeal to that Court, or

(b) the Appellate Court is satisfied, for reasons to be recorded by it in writing, that the suit or appeal was over-valued or under-valued and that the over-valuation or under-valuation thereof has prejudicially affected the disposal of the suit or appeal on its merits:

Provided that in a suit for accounts, the value for purposes of jurisdiction as determined by the Court at any stage of the trial shall be final and conclusive and shall not be liable to be contested in appeal or revision.

(2) If the objection was taken in the manner mentioned in clause (a) of sub-section (1), but the Appellate Court is not satisfied as to both the matters mentioned in clause (b) of that sub-section and has before it the materials necessary for the determination of the other grounds of appeal to itself, it shall dispose of the appeal as if there had been no defect of jurisdiction in the Court of first instance or lower Appellate Court.

(3) If the objection was taken in that manner and the Appellate Court is satisfied as to both those matters and has not those materials before it, it shall proceed to deal with the appeal under the rules applicable to the court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or appeal.

(4) The provisions of this section with respect to an Appellate Court shall, so far as they can be made applicable, apply to a Court exercise ingressive jurisdiction under Section 115 of the Code of Civil Procedure, 1908 or other enactment for the time being in force.

8. *Repeal and Saving of pending proceedings.*— The Goa Suits Valuation Act, 1965 (Act No. 13 of 1965) is hereby repealed:

Provided that, nothing in this Act shall be construed to affect the jurisdiction of any Court—

(a) with respect to any suit instituted before rules framed under Section 3 applicable to the valuation of the suit take effect, or any other section of the Act comes into force, as the case may be, or

(b) with respect to any appeal arising out of any such suit.

9. *Power to remove difficulties.*— (1) If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiration of a period of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the Legislative Assembly of Goa.

STATEMENT OF OBJECTS AND REASONS

The Bill aims to provide a new framework for valuing suits in Goa, aligning with the provisions of the Goa Court Fees Act, 2024 (Goa Act 15 of 2024) ensuring consistency and clarity in the valuation process, which is essential for determining court fees and jurisdiction.

The principal object of this bill is to prescribe a simple mode of valuing suits relating to land for the purpose of determining the jurisdiction of those Courts with respect to them. Most of those suits are cognizable exclusively by Civil Courts.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Bill provides valuing certain suits for the purpose of determining the jurisdiction of Courts.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 3 of the Bill empowers the Government to make rules determining the value of land for jurisdiction purpose.

Porvorim-Goa.
July, 2025

ALEIXO SEQUEIRA
Minister of Law and Judiciary

Assembly Hall,
Porvorim, Goa.
July, 2025

NAMRATA A. 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, P.S. Sreedharan Pillai, Governor of Goa, hereby recommend the introduction and consideration of the Goa Suits Valuation Bill, 2025 by the Legislative Assembly of Goa.

LA/LEGN/2025/1479

The following bill which was introduced in the Legislative Assembly of the State of Goa on 23rd July, 2025 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 Factories (Goa Amendment) Bill, 2025

(Bill No. 25 of 2025)

A

BILL

further to amend the Factories Act, 1948 (Central Act 63 of 1948), 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 Factories (Goa Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of Section 54.*—In Section 54 of the Factories Act, 1948 (Central Act 63 of 1948), as in force in the State of Goa (hereinafter referred to as the “principal Act”), for the words “nine hours”, the words “ten hours” shall be substituted.

3. *Amendment of Section 65.*— In Section 65 of the principal Act, in sub-section (3), in clause (iv), for the words “one hundred and twenty-five”, the words “one hundred and forty-four” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

With a view to reform and simplify regulations and procedures to facilitate the Ease of Doing Business, the Factories (Goa Amendment) Bill, 2025 seeks to amend Section 54 of the Factories Act, 1948 (Central Act 63 of 1948) so as to enhance the daily hours of work from nine hours to ten hours.

The Bill also seeks to amend section 65 of the said Act, so as to enhance the total hours of overtime in any quarter from one hundred and twenty-five hours to one hundred and forty-four hours.

The Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

There are no financial implications involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

No delegated legislation is envisaged in this Bill.

Place: Porvorim-Goa.

Dated: 18th July, 2025

Assembly Hall,
Porvorim, Goa.
18th July, 2025

NILKANTH HALARNKAR
Minister of Factories and Boilers

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE

**Extract of Sections 54 and 65 of The Factories Act, 1948
(Central Act 63 of 1948)**

Section 54

54. *Daily hours.*— Subject to the provisions of Section 51, no adult worker shall be required or allowed to work in a factory for more than nine hours in any day:

Provided that, subject to the previous approval of the Chief inspector, the daily maximum hours specified in this section may be exceeded in order to facilitate the change of shifts.

Section 65

65. *Power to make exempting orders.*— (1) Where the State Government is satisfied that, owing to the nature of the work carried on or to other circumstances, it is unreasonable to require that the periods of work of any adult workers in any factory or class or description of factories should be fixed beforehand, it may, by written order, relax or modify the provisions of section 61 in respect of such workers therein, to such extent and in such manner as it may think fit, and subject to such conditions as it may deem expedient to ensure control over periods of work.

(2) The State Government or, subject to the control of the State Government, the Chief Inspector, may by written order exempt, on such conditions as it or he may deem expedient, any or all of the adult workers in any factory or group or class or description of factories from any or all of the provisions of Sections, 51, 52, 54 and 56 on the ground that the exemption is required to enable the factory or factories to deal with an exceptional press of work.

(3) Any exemption granted under sub-section (2) shall be subject to the following conditions, namely:—

- (i) the total number of hours of work in any day shall not exceed twelve;
- (ii) the spread over, inclusive of intervals for rest, shall not exceed thirteen hours in any one day;
- (iii) the total number of hours of work in any week, including overtime, shall not exceed seventy-two;
- (iv) no worker shall be allowed to work overtime, for more than seven days at a stretch and the total number of hours of overtime work in any quarter shall not exceed one hundred and twenty-five.

Explanation.— In this sub-section “quarter” has the same meaning as in sub-section (4) of Section 64.

(4) Omitted.

Place: Porvorim-Goa.
Dated: 18th July, 2025

NILKANTH HALARNKAR
Minister of Factories and Boilers

Assembly Hall,
Porvorim, Goa.
18th July, 2025

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.

LA/Legn/2025/1607

The following bill which was introduced in the Legislative Assembly of the State of Goa on 28th July, 2025 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 Private Universities (Amendment) Bill, 2025

(Bill No. 33 of 2025)

A

BILL

Further to amend the Goa Private Universities Act, 2020 (Goa Act 4 of 2020).

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 Goa Private Universities (Amendment) Act, 2025.

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

2. *Amendment of Section 6.*— In Section 6 of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020), in sub-section (1), in clause (ii), after the expression “whichever is higher”, the expression “and may possess an off-campus centre adhering to the guidelines of the regulatory body so as to start the operation of the university in the initial stages until the expiry of the maximum period specified in sub-section (2) of this section or until the main campus is established, whichever is earlier,” shall be inserted.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend sub-section (1) of Section 6 of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020) to expedite establishment of Private Universities in the State of Goa and allow setting up of transitional off-campus centre until the main campus is established.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1(2) of the Bill empowers the Government to appoint, by notification in the Official Gazette, the date on which the Act shall come into force.

This delegation is of normal character.

Place: Porvorim-Goa.
Dated: 28th July, 2025

Dr. PRAMOD SAWANT
Hon’ble Minister for Education

Assembly Hall,
Porvorim, Goa.
Dated: 28th July, 2025

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE

**Extract of Section 6 of The Goa Private Universities Act, 2020
(Goa Act 4 of 2020)**

Section 6

6. *Issuance of letter of intent and submission of compliance report by sponsoring body.*— (1) After the receipt of the report of the committee constituted under section 5, if the Government is satisfied that it is proper to establish the University, it may issue a 'Letter of Intent' and required sponsoring body to;—

(i) establish an endowment fund in accordance with the provisions of this Act;

(ii) own or possess on a lease atleast for a period of 30 years, a land not less than 50,000 (fifty thousand) square meters or such land as per the requirement of the regulatory body, whichever is higher.

(iii) own library, computers and other equipment and the required infrastructure facilities for running academic and research activities as may be required by the regulatory bodies and the Government from time to time.

(iv) give an undertaking to appoint at least one Professor, two Associate Professors and adequate number of Assistant Professors and Research Associates along with necessary supporting staff in each department or discipline to be started by the University and as required by the Regulatory Authority.

(v) give an undertaking to take up co-curricular activities like seminars, debates, quiz programs and extracurricular activities like games, sports, National Service Scheme, National Cadet Corps, Rovers and Rangers etc., for the benefit of students as per the instructions of the Regulatory Authority.

(vi) give an undertaking for establishment of provident fund/National Pension Schemes and to take up welfare programs for the officers, teachers and employees of the University; and

(vii) fulfil such other conditions and provide such other information as may be required by the Regulatory Authority and the central regulatory bodies constituted by the Government of India/Government of Goa as the case may be.

(2) The sponsoring body shall after complying with the provisions of Section 3, report the compliance to the Government within a maximum period of five years from the date of issue of the letter of intent:

Provided that the Government may, if it is satisfied that the sponsoring body could not comply with the provisions of Section 3 within the said period of five years for reasons stated in writing, extend the said period by further period of two years, on the request made by the sponsoring body for such extension.

(3) If the sponsoring body fails to comply with the provisions of Section 3, the Government shall have power to withdraw the letter of intent issued to the sponsoring body under sub-section (1).

LA/Legn/2025/1591

The following bill which was introduced in the Legislative Assembly of the State of Goa on 25th July, 2025 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 Tourist Places (Protection and Maintenance) (Amendment) Bill, 2025

(Bill No. 29 of 2025)

A

BILL

further to amend the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001).

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 Goa Tourist Places (Protection and Maintenance) (Amendment) Act, 2025.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. *Amendment of Section 2.*— In the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001) (hereinafter referred to as the “principal Act”), in Section 2, for clause (c), the following clause shall be substituted, namely:—

(c) ‘nuisance’ includes any act of,—

(i) commission or omission or carrying on of any activity, process, operation which includes the operation of or plying of vessels or boats or timber, raft or any other floating object in any part of the sea, river or port or oil spillage which causes or is likely to cause injury, danger, annoyance to the sense of sight, smell or hearing or which is or may be dangerous to life or injurious to health or property; or

(ii) coercing, pestering or attempting to force a tourist to purchase goods or services; or

(iii) consuming liquor in any space where consumption of liquor is not permitted and breaking glass bottles; or

(iv) cooking in open spaces beyond the confines of an area or any other space not permitted for such activity; or

(v) littering waste including used material, empty bottles, in places other than the ones meant for dumping such waste; or

(vi) operating any boating or water sports activities from any area other than those expressly permitted and conducted within the demarcated zones, as may be notified in the Official Gazette from time to time; or

(vii) engaging in the touting or sale of cruise boat tickets or any other tickets for tourist activities from any location other than authorized ticketing counters or offices at designated tourist places; or

(viii) begging at tourist places in a manner that causes annoyance or inconvenience to the public; or

(ix) selling of items or goods from unauthorized handcarts, movable carts, or by unauthorized hawkers;
or

(x) driving unauthorized vehicles on beaches; or

(xi) unauthorized selling of water sports tickets/packages to tourists for services to be offered outside the State of Goa; or

(xii) obstructing the free movement of tourists or compelling them to purchase any items, goods or services by hawkers, agents or service providers; or

(xiii) committing such other activity as may be prescribed.

3. *Amendment of Section 10.*— For section 10 of the principal Act, the following section shall be substituted, namely:—

“10. *Offences and Penalties.*— Whoever contravenes any of the provisions of this Act or fails to comply with any order or directions given under this Act or obstructs any person acting under the orders or directions of the Competent Authority from exercising his powers and performing his functions under this Act, shall be punishable with a fine of Rs. 5000/- which may extend to Rs. 1,00,000/- and shall be also liable for punishment under Section 223 of the Bharatiya Nyaya Sanhita, 2023 (Central Act 45 of 2023).”

4. *Insertion of a new Section 10A.*— In the principal Act, after Section 10, the following Section shall be inserted, namely: —

“10A. *Revision of fines.*— The fine as provided in this Act shall be evaluated by the Government in consultation with the Competent Authority, every two years, and may be increased by such amount, not exceeding ten per cent in value of the existing fine, as may be prescribed.”

STATEMENT OF OBJECTS AND REASONS

As Goa is recognised as a premier tourist destination, the number of tourists visiting the State has been consistently increasing. However, the rapid expansion of tourism activities has also led to an increase in nuisance at tourist places, affecting the experience of visitors and locals in the State, disturbing public order, and causing environmental degradation. Instances of unauthorized activities, disturbances, and violations of public decorum have been on the rise, necessitating a stronger legal framework to address these concerns.

The Bill seeks to expand the definition of nuisance under the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001) by including additional activities and enhance deterrence by increasing the fine for nuisance so as to preserve the integrity of tourist places in Goa, promote responsible and regenerative tourism and create a hospitable environment while protecting the interests of local communities and stakeholders.

FINANCIAL MEMORANDUM

No financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1(2) of the Bill empowers the Government to appoint the date for bringing into force the Act by Notification in the Official Gazette.

Clause 2 of the Bill empowers the Government to frame rules for prescribing any other activity as nuisance.

Clause 4 of the Bill empowers the Government to frame rules for revision of fines.

These delegations are of normal character.

Place: Porvorim-Goa.
Dated: July, 2025

ROHAN KHAUNTE
Minister of Tourism

Assembly Hall,
Porvorim, Goa.
Dated: July, 2025

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE

Extracts of Section 2 of The Goa Tourist Places (Protection & Maintenance) Act, 2001 (Act No. 56 of 2001)

Definition In this Act, unless the context otherwise requires,—

(a) “Competent authority” means the authority appointed under section 4 of this Act;

(b) “Government” means the Government of Goa;

(c) “Nuisance” includes any act of commission or omission or carrying on of any activity, process, operation including the operation of or plying of vessels or boats or timber, raft or any other floating object in any part of the sea, river, or port which causes or is likely to cause injury, danger, annoyance to the sense of sight, smell or hearing or which is or may be dangerous to life or injurious to health or property and includes oil spillage;

(d) “tourist place” means any place, site or location declared by the Government as tourist place under section 3 of this Act and shall include any land, monument, lake, river, beach or portion thereof;

(e) “tourism potentiality” means a tourist place where a person or group of persons including pilgrims are likely to visit.

Extracts of Section 10 of The Goa Tourist Places (Protection & Maintenance) Act, 2001 (Act No. 56 of 2001)

10. *Offences and penalties.*— Whoever contravenes any of the provisions of this Act or fails to comply with any order or directions given under this Act or obstructs any person acting under the orders or directions of the Competent Authority from exercising his powers and performing his functions under this Act, shall be punishable with fine not less than Rs. 5,000/- but which may extend to Rs. 50,000/-.

LA/Legn/2025/1634

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2025 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 (Recovery of Arrears of Tax, Interest, Penalty, Other
Dues Through Settlement) (Amendment) Bill, 2025**

(Bill No. 27 of 2025)

A

BILL

to amend the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023).

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 Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) (Amendment) Act, 2025.

(2) It shall come into force at once, except section 3 which shall be deemed to have come into force on the 8th day of September, 2023.

2. *Insertion of new section 8A.*— After section 8 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the “principal Act”), the following section shall be inserted, namely:—

“8A. *Waiver of interest or penalty or both relating to demands raised under relevant Acts for specified period.*— (1) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax under relevant Act for specified period in accordance with,—

(a) returns, revised returns or annual audit report filed under the relevant Act and where no assessment is completed; or

(b) order passed in respect of assessment/rectification/review/appeal or any other Court order; or

(c) the books of accounts of the dealer where neither returns were filed nor assessment was completed;

and such person pays full amount of tax payable as per the returns, demand notice, statement or such order as the case may be, on or before 31-12-2025, the interest and/or penalty payable under the relevant Act for specified period and entire post assessment interest payable shall be waived subject to the following conditions:

(i) 100% of tax shown as payable in clause (a) or (b) or (c) above has been paid in full into the treasury on or before 31-12-2025;

(ii) upon making payment of 100 % of tax dues application is filed requesting for waiver of interest and penalty under this section, on or before 31-03-2026 in such form and such manner as specified by the Commissioner by an order published in the Official Gazette. Separate applications for each year under each of the relevant Act shall be made and only one application per year as per the relevant Act shall be filed.

(iii) The Commissioner may by an order published in the Official Gazette extend the period for filing of applications under clause (ii) above by a further period not exceeding three months.

(2) Every application requesting for waiver of interest and penalty under this section shall be verified by the Designated Authority. The Designated Authority shall, after being satisfied about the correctness of the particulars set forth in the application made by the applicant and upon payment of 100% tax amount by the applicant, issue a certificate of settlement to the applicant in such form as may be specified by the Commissioner by an order published in the Official Gazette;

(3) Upon issue of such certificate of settlement the applicant shall be discharged from his liability to make payment of the balance amount of arrears of interest and/or penalty to which he was liable before waiver and the entire post assessment interest payable shall also stand waived.

(4) Upon verification of the application filed under this section, if the Designated Authority finds that the applicant has paid amount of tax less than the tax amount due or that the tax amount has not been paid before the specified date, the Designated Authority shall issue a written intimation informing the applicant about deficit payment or delayed payment, as the case may be, in such form as may be specified by the Commissioner by an order published in the Official Gazette.

(5) The applicant shall within a period of 20 days from the date of receipt of the intimation under sub-section (4) make the payment of such deficit amount of tax and shall also make the payment of the late fee equal to the amount of the tax paid less/paid after date given under sub-section (1), as the case may be, and submit self-attested copies of paid challan and receipt to the Designated Authority.

(6) Upon verification of the application filed under this section, if the Designated Authority finds that the applicant is not eligible for the waiver of interest and/or penalty, the Designated Authority shall issue a Show Cause Notice indicating the discrepancy/discrepancies and afford a reasonable opportunity of being heard to the applicant in the such form as may be specified by the Commissioner.

(7) The applicant shall submit a written reply to the Show Cause Notice within a period of 20 days from the date of receipt of Show Cause Notice and also appear for personal hearing before the Designated Authority.

(8) The Designated Authority shall after considering the reply, if any, submitted by the applicant or upon verifying that the amount of tax short paid/paid after date given under sub-section (1) along with equal amount of late fee has been duly paid by the applicant, may issue a certificate of settlement to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and/or penalty to which he was liable before waiver, the entire post assessment interest payable shall also stand waived.

(9) The Designated Authority may, after affording an opportunity of hearing to the applicant, by an order in such form as may specified by the Commissioner in the Official Gazette and for the reasons to be recorded in writing, reject the application of the applicant on the ground that no question of waiver arises.

(10) Notwithstanding anything contained in this section, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act.”.

3. *Amendment of section 14.*— In section 14 of the principal Act, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that any proceeding for recovery of arrears of tax, interest, penalty or other dues under relevant Act in respect of specified period shall not be deemed to be stayed upon filing of application under section 5 of this Act, unless there is a dispute filed in accordance with provisions of relevant Act and such recovery is disputed before the Reviewing Authority, Appellate Authority or Revisional Authority and such recovery of dues has been stayed by such Reviewing Authority, Appellate or Revisional Authority, as the case may be, by an interim order in writing.”.

STATEMENT OF OBJECTS AND REASONS

With a view to give effect to the proposals contained in the Budget Speech for the financial year 2025-2026, it is considered expedient to make an amendment to the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) for providing last and final opportunity of making payment of old outstanding dues by the defaulting dealers.

Prior to the implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) with effect from the 1st July 2017, various tax laws were in force in the State of Goa. A sizeable portion of the government revenue is locked under litigation in respect of tax period till 30-06-2017.

In order to unlock the amount involved in the pending litigations/outstanding dues and make effective and expeditious recovery of dues, the Government notified the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) published in the Official Gazette, Series I No. 23, Extraordinary no. 3 dated 8th September 2023 to provide for a scheme for settlement of arrears of tax, interest, penalty or late fee under the Relevant Act, for the specified period ending on or before the 30th June 2017.

Several dealers filed their online settlement applications before the last date of 07-03-2024 and also paid the settlement amount in time for settling old outstanding dues. However, despite of making sufficient publicity all across the State, organizing awareness camps and encouraging the dealers to come forward for settlement, some defaulters failed to apply for settlement within the given time.

Hence, to provide one last and final opportunity to such defaulters to settle their outstanding dues and to make effective recovery of government dues and to safeguard the revenue of the State certain amendments are proposed in this amendment bill.

Clause 2 of the Bill seeks to insert new section 8A in the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023).

Clause 3 of the Bill seeks to insert proviso in section 14 of the said Act to clarify that a mere filing of a settlement application under the Act does not automatically stay the recovery proceedings under the relevant Acts.

This Bill seeks to achieve above objects.

FINANCIAL MEMORANDUM

The proposed Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) (Amendment) Bill, 2025 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 2 of the Bill empowers the Commissioner to specify form for filing application for waiver of interest and penalty, certificate of settlement to be issued to the applicant, written intimation informing the applicant about deficit payment or delayed payment, order for rejection of application on the ground that no question of waiver arises.

Also, it empowers the Commissioner to extend the period for filing of application for waiver of interest and penalty for further period not exceeding three months from the specified date.

These delegations are of normal character.

Place: Porvorim-Goa.
Dated: July, 2025

SHRI PRAMOD SAWANT
Hon. Chief Minister/
/Finance Minister

Assembly Hall,
Porvorim, Goa.
Dated: July, 2025

NAMRATA A. 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, Pusapati Ashok Gajapathi Raju, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) (Amendment) Bill, 2025.

RAJ BHAVAN
Date: -07-2025.

PUSAPATI ASHOK GAJAPATHI RAJU
Honourable Governor of Goa.

ANNEXURE

**Extracts of Section 14 of the Goa (Recovery of Arrears of Tax, Interest, Penalty,
Other Dues Through Settlement) Act, 2023
(Goa Act 34 of 2023)**

Section 14. Reviewing, Appellate and Revisional Authority not to proceed in certain cases.— No Assessing Authority, Reviewing Authority, Appellate Authority or Revisional Authority shall proceed to decide any assessment, review, appeal or revision under the relevant Act relating to any period in respect of which an application has been made under section 5 of this Act:

Provided that such authority shall proceed to decide such assessment, review, appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 9 is refused to the applicant by an order passed by the designated authority in writing.

LA/Legn/2025/1635

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2025 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 Land Revenue Code
(Amendment) Bill, 2025**

(Bill No. 35 of 2025)

A

BILL

Further to amend the Goa Land Revenue Code, 1968 (Act No. 9 of 1969).

Be it enacted by the Legislative Assembly of the State 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 Goa Land Revenue Code (Amendment) Act, 2025.

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

2. *Insertion of new section 38A.*— In the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), after section 38, the following section shall be inserted, namely:—

“38A. *Regularization of encroachment for unauthorized construction of dwelling house on Government land.*— (1) Notwithstanding anything contained in this Code, the Goa Town and Country Planning Act, 1974 (Act 21 of 1975), the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995), the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Goa Act 6 of 2008), the Goa Land Development and Building Construction Regulations, 2010, the Goa Municipalities Act, 1968 (Act No. 7 of 1969), the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994), the City of Panaji Corporation Act, 2002 (Goa Act 1 of 2003) or any other State law for the time being in force, where any person has carried out unauthorized construction of a dwelling house before the 28th day of February, 2014, on a land belonging to the Government or land granted by the Government in any manner whatsoever, such land may be regularised by the Deputy Collector by issuing an order in that regard subject to such conditions as prescribed, conferring Class I Occupancy, upon an application being made by the applicant and upon payment to the Government the occupancy price at such rate as may be specified by the Government by an order published in the Official Gazette:

Provided that the Deputy Collector shall not entertain any application under sub-section (1), if the land upon which such dwelling house has been unauthorisedly constructed falls within the limits of the protected forest, area declared as a wild life sanctuary, area covered under the Coastal regulation zone, No Development Zone, open spaces, areas covered under Eco Sensitive Zone-I, areas other than orchard land or cultivable land covered under Eco Sensitive Zone-II, Khazan land, road set back or right of way or any construction which causes obstruction to any natural water channel or any structure which is constructed by filling water bodies.

Explanation.— (i) “Eco Sensitive Zone-I” means Eco Sensitive Zone-I as classified in Regional Plan 2021.

(ii) “Eco Sensitive Zone-II” means Eco Sensitive Zone -II as classified in Regional Plan 2021:

Provided further that the Deputy Collector may entertain an application under sub-section (1), if the land upon which such dwelling house has been unauthorisedly constructed falls within the limits of the area covered under Settlement Zone, Institutional Zone, Industrial Zone, Cultivable Zone or Orchard.

(2) The total extent of land to be regularized under this section shall comprise of only plinth area of dwelling house and area adjoining to such dwelling house upto two meters on all sides from its outer walls, if available. In no case the Deputy Collector shall regularize land exceeding 400 square meters:

Provided that where the encroached area exceeds above permissible limit, the Deputy Collector shall not pass an order of regularisation of land unless the applicant surrenders the excess encroached area to the Deputy Collector and the Deputy Collector takes possession of the same.

Provided further that, where more than one dwelling house exists in close proximity on land belonging to the Government or land granted by the Government and it is not feasible to allocate two metres of surrounding land from the outer walls to each such dwelling house, the available land shall be apportioned proportionately amongst them.

(3) Any person seeking regularisation under sub-section (1) shall make an application within six months from the date of coming into force of the Goa Land Revenue Code (Amendment) Act, 2025 to the Deputy Collector in such form, accompanied by such documents and such fees as prescribed.

(4) The Deputy Collector shall dispose of such application within a period of six months from the date of its receipt.

(5) No person to whom Class I Occupancy is granted under this section shall be entitled to sell, assign, or otherwise transfer the said land till the expiry of a period of twenty years from the date of such grant, except by way of gift in favour of a family member of the applicant and such transfer shall not attract the provisions of section 37-B of this Code.

(6) Once the land on which the dwelling house exists is regularized under the provisions of this section, any person who has been granted Class I occupancy may make an application under the Goa Regularisation of Unauthorized Construction Act, 2016 (Goa Act 20 of 2016), for the purpose of regularization of such dwelling house in accordance with the provisions contained therein.

(7) Notwithstanding anything contained in this Code or any other State law for the time being in force or any Judgment/Decree/Order of any court, no such dwelling house which has been unauthorisedly constructed before 28th day of February, 2014, shall be demolished for a period of six months from the date of coming into force of the Goa Land Revenue Code (Amendment) Act, 2025 and in case any application under sub section (3) is filed, within the time limit specified thereto, then such dwelling house shall not be demolished until the disposal of the said application.

(8) If no application is filed in accordance with sub section (3) within the time limit specified thereto or if such application so filed is rejected, the Deputy Collector shall initiate action against such encroachment in accordance with law.

(9) No suit, prosecution or other legal proceeding shall lie against the Deputy Collector or any officer authorised by the Deputy Collector, in respect of anything which is in good faith done or intended to be done in pursuance of this section or of any rules or orders made thereunder.

(10) *In case it is found that the applicant has submitted false declaration or document.*— (a) the Deputy Collector shall revoke the order passed under sub section (1) and upon such revocation the land regularised or allotted if any shall stand reverted to the Government;

(b) the applicant shall be punishable with imprisonment for a term which may extend upto two years and with fine which may extend upto rupees one lakh.

(11) An offence punishable under this section shall be cognizable.

(12) No Court other than the Court of a Judicial Magistrate First Class shall take cognizance of, and try, an offence under this section.

Explanation: For the purpose of this section,—

(a) “applicant” means a landless person, who has constructed a dwelling house on Government land before the 28th day of February, 2014, and who has been a resident of Goa for a period of not less than fifteen years immediately preceding the said date and includes his family members in case of his death but does not include a person or his family member who owns a plot of land, house, flat or apartment or an undivided share in ancestral property which on the date of making an application has been separately allotted to him;

(b) “dwelling house” means a house where the applicant or his family members reside with a fixed habitation and is exclusively used by him or his family members for the purpose of their dwelling and is allotted a number by the local authority;

(c) “family member” means the spouse, son, unmarried daughter and includes grandson, widowed daughter, widowed granddaughter.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to insert a new section 38A in the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) so as to provide for the regularisation of land belonging to the Government or land granted by the Government in any manner whatsoever, on which a dwelling house exists prior to 28th February 2014 so as to protect such dwelling houses from demolition. The proposed amendment empowers the Deputy Collector to issue an order for such regularisation and to confer Class I Occupancy upon the person concerned, subject to the payment of occupancy price at such rate specified by the Government by a special order.

The said amendment is intended to provide legal recognition and security of tenure to long-standing occupants who have constructed dwelling houses on Government land. It seeks to bring these properties within the formal land revenue framework to ensure better regulation of such holdings and at the same time, augment revenue to the Government.

Further, in order to limit the extent of regularisation and prevent large-scale encroachments, the Bill provides that the total extent of land eligible for regularisation under this section shall comprise of the area occupied by the dwelling house and area adjoining to such dwelling house upto two meters on all sides from its outer walls, if available, and in no case the Deputy Collector shall regularize such land exceeding 400 sq. mts.

In cases where the encroached area exceeds the limit as specified, the excess portion shall be surrendered to the Government as a precondition for regularisation. Thus, the proposed amendment not only aims at providing tenure security but also acts as a measure to curb and free Government land from encroachment.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No financial implications are involved in this Bill, however, it will generate revenue for the Government through occupancy price.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1 (2) of the Bill empowers the Government to issue notification for appointing date to bring the Act into force.

Clause 2 of the Bill empowers the Government to issue order for specifying the rate of occupancy price to be paid for regularisation of encroachment on Government land.

Clause 2 of the Bill empowers the Government to frame rules for prescribing form of application, documents and fees.

These delegations are of normal character.

Place: Porvorim-Goa.
Dated: 29th July, 2025

ATANASIO MONSERRATE
Minister for Revenue

Assembly Hall,
Porvorim, Goa.
Dated: 29th July, 2025

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.