

Panaji, 25th February, 2026 (Phalguna 6, 1947)

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# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

##### Department of Law

Legal Affairs Division

##### Notification

7/6/2026-LA/37

Date : 25-Feb-2026

The Goa Mundkars (Protection from Eviction) (Amendment) Act, 2026 (Goa Act 4 of 2026), which has been passed by the Legislative Assembly of Goa on 15-01-2026 and assented to by the Governor of Goa on 13-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim.

#### **The Goa Mundkars (Protection from Eviction) (Amendment) Act, 2026**

(Goa Act 4 of 2026)

[13-02-2026]

AN

ACT

*further to amend the Goa Mundkars (Protection from Eviction) Act, 1975 (Act No. 1 of 1976).*

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 Mundkars (Protection from Eviction) (Amendment) Act, 2026.

(2) It shall come into force at once.

2. *Substitution of Section 9.*— For Section 9 of the Goa Mundkars (Protection from Eviction) Act, 1975 (Act No. 1 of 1976), the following Section shall be substituted, namely:—

“9. *Restriction on transfer of dwelling house by bhatkar.*— (1) No bhatkar shall transfer the dwelling house as defined under clause (i) of Section 2 to any person other than the mundkar:

Provided that the bhatkar may transfer such dwelling house to any person with the consent of the mundkar by a registered instrument in accordance with law and by making such mundkar a confirming party in such instrument:

Provided further that the bhatkar may sell, exchange, mortgage, lease or otherwise transfer his property in which the dwelling house is situated, except the dwelling house, without affecting any right, protection or privilege of whatsoever nature, conferred upon the mundkar under this Act:

(2) Any transaction of transfer made by bhatkar in contravention of sub-section (1) shall be null and void.”.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Notification**

7/5/2024-LA/38

Date : 25-Feb-2026

The Goa Land Revenue Code (Amendment) Act, 2026 (Goa Act 9 of 2026), which has been passed by the Legislative Assembly of Goa on 15-01-2026 and assented to by the Governor of Goa on 18-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim.

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**The Goa Land Revenue Code (Amendment) Act, 2026**

(Goa Act 9 of 2026)

[18-02-2026]

AN

ACT

*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, 2026.

(2) It shall be deemed to have come into force on the 2<sup>nd</sup> day of December, 2025.

2. *Amendment of Section 32.*— In Section 32 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), (hereinafter referred to as the “principal Act”), in sub-section (3), for the words “sixty days”, the words “forty five days” shall be substituted.

3. *Repeal and Saving.*— (1) The Goa Land Revenue Code (Amendment) Ordinance, 2025 (Ordinance No. 5 of 2025) 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.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Notification**

7/8/2026-LA/39

Date : 25-Feb-2026

The Goa Panchayat Raj (Amendment) Act, 2026 (Goa Act 8 of 2026), which has been passed by the Legislative Assembly of Goa on 15-01-2026 and assented to by the Governor of Goa on 18-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim.

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**The Goa Panchayat Raj (Amendment) Act, 2026**

(Goa Act 8 of 2026)

[18-02-2026]

AN

ACT

*further to amend the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994).*

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 Panchayat Raj (Amendment) Act, 2026.

(2) It shall come into force at once except Sections 3, 4, 5 and 6 which shall be deemed to have come into force on the 12th day of November, 2025.

2. *Insertion of new Section 4-A.*— After Section 4 of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994 (hereinafter referred to as the “principal Act”), the following section shall be inserted, namely:—

“4-A. *Right of member of the Legislative Assembly and member of the Zilla Panchayat to associate in the meetings of Gram Sabha.*— (1) Notwithstanding anything contained in this Act, the member of the Legislative Assembly of the State and member of the Zilla Panchayat, representing the Constituency within which a Panchayat area is encompassed, either wholly or partly, shall have right to associate in the meetings of Gram Sabha of the concerned Panchayat and take part in the proceedings of the meetings but shall have no right to vote unless their names for the time being are entered as electors in the electoral roll of such Panchayat.

(2) The notice of an ordinary meeting of the Gram Sabha shall be given at least seven clear days before the date of such meeting and in case of an extraordinary meeting at least four days before the date of such meeting, by the Sarpanch to the member of the Legislative Assembly and member of the Zilla Panchayat referred in sub-section (1), by clearly specifying the date, hour and place at which such meeting is to be held and the business to be transacted thereto.”

3. *Amendment of Section 47.*— In Section 47 of the principal Act, for the expression “Notwithstanding anything contained in this Act and the rules framed thereunder, the Secretary shall also exercise the powers on the following matters namely:—”, the expression “Notwithstanding anything contained in this Act and the rules framed thereunder, the Secretary shall exercise the powers on the following matters, namely:—” shall be substituted.

4. *Amendment of Section 54.*— In Section 54 of the principal Act,—

(i) in sub-section (1), for the words “fifteen days”, the words “seven days” shall be substituted;

(ii) in sub-section (2), for the words “within fifteen days”, the words “within seven days” shall be substituted;

(iii) in sub-section (3), for the words “seven clear days” and “three clear days”, the words “three clear days” and “two clear days” shall be respectively substituted.

5. *Amendment of Section 66.*— In Section 66 of the principal Act, in sub-section (1), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that a building which is reflected in the record of rights and the first promulgated survey plan prepared under the provisions of the Goa Land Revenue Code, 1968 (9 of 1969) shall be deemed to have been erected with due permission of the Panchayat.”.

6. *Repeal and savings.*— (1) The Goa Panchayat Raj (Amendment) Ordinance, 2025 (Ordinance No. 1 of 2025) 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.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Notification**

7/7/2026-LA/40

Date : 25-Feb-2026

The Goa Municipalities (Amendment) Act, 2026 (Goa Act 7 of 2026), which has been passed by the Legislative Assembly of Goa on 16-01-2026 and assented to by the Governor of Goa on 13-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim.

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**The Goa Municipalities (Amendment) Act, 2026**

(Goa Act 7 of 2026)

[13-02-2026]

AN

ACT

*further to amend the Goa Municipalities Act, 1968 (Act 7 of 1969).*

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 Municipalities (Amendment) Act, 2026.

(2) It shall be deemed to have come into force on the 14th day of November, 2025.

2. *Amendment of Section 184.*— In the Goa Municipalities Act, 1968 (Act 7 of 1969), (hereinafter referred to as the “principal Act”), in section 184, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that a building which is reflected in the record of rights and the first promulgated survey plan prepared under the provisions of the Goa Land Revenue Code, 1968 (9 of 1969) shall be deemed to have been constructed with due permission of the Chief Officer.”.

3. *Repeal and saving.*— (1) The Goa Municipalities (Amendment) Ordinance, 2025 (Ordinance No. 3 of 2025) 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.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Notification**

7/3/2026-LA/41

Date : 25-Feb-2026

The City of Panaji Corporation (Amendment) Act, 2026 (Goa Act 5 of 2026), which has been passed by the Legislative Assembly of Goa on 16-01-2026 and assented to by the Governor of Goa on 13-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim.

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**The City of Panaji Corporation (Amendment) Act, 2026**

(Goa Act 5 of 2026)

[13-02-2026]

AN

ACT

*further to amend the City of Panaji Corporation Act, 2002 (Act 1 of 2003).*

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 City of Panaji Corporation (Amendment) Act, 2026.

(2) It shall be deemed to have come into force on the 14<sup>th</sup> day of November, 2025.

2. *Amendment of Section 256.*— In the City of Panaji Corporation Act, 2002 (Act 1 of 2003), (hereinafter referred to as the “principal Act”), in Section 256, in sub-section (1), after the existing proviso, the following proviso shall be inserted, namely:-

“Provided further that a building which is reflected in the record of rights and the first promulgated survey plan prepared under the provisions of the Goa Land Revenue Code, 1968 (9 of 1969) shall be deemed to have been erected with due permission of the Commissioner.”

3. *Repeal and Saving.*— (1) The City of Panaji Corporation (Amendment) Ordinance, 2025 (Ordinance No. 2 of 2025) 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.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Notification**

7/9/2026-LA/42

Date : 25-Feb-2026

The Goa Value Added Tax (Amendment) Act, 2026 (Goa Act 6 of 2026), which has been passed by the Legislative Assembly of Goa on 15-01-2026 and assented to by the Governor of Goa on 18-02-2026, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).  
Porvorim.

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**The Goa Value Added Tax (Amendment) Act, 2026**

(Goa Act 6 of 2026)

[18-02-2026]

AN

ACT

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

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 Value Added Tax (Amendment) Act, 2026.

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

2. *Substitution of Section 7.*— For Section 7 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), the following Section shall be substituted, namely:—

“7. *Composition of Tax*— (1) Subject to such conditions and in such circumstances as may be prescribed, if any registered dealer, of the class specified in Schedule E, whose total turnover in the previous year does not exceed the limit specified in the said Schedule and who is liable to pay tax under sub-section (1), (2) and (3) of Section 3, so elects, the Commissioner may accept towards composition of tax, in lieu of the net amount of tax payable by him under this Act, an amount at the rate shown against respective class of dealers in the said Schedule calculated on total turnover, either in full or in instalments, as may be prescribed:

Provided that any dealer of the class specified in Schedule 'E' is liable to pay tax under sub-section (2) and (3) of Section 3, may, at any time during the year, by making self-declaration that his turnover of sales during the said year will not exceed the limit specified in the said Schedule 'E' apply for composition of tax under this section.

(2) In the event of transfer of business under any of the circumstances as provided under Section 19, the total turnover for the purposes of sub-section (1) shall be the aggregate of the turnover of the transferor as well as the transferee during the year and the prescribed conditions, if any, shall be applicable with reference to such aggregate of the turnover.

(3) Any dealer eligible for composition of tax under sub-section (1) shall not:—

(a) be permitted to claim any input tax credit on purchases and on stock held on the appointed day or on the day from which he is held liable to pay tax under this Act or on the day on which his Registration Certificate is made valid, as the case may be;

(b) charge any tax under this Act in his sales bill or sales invoice in respect of sales made by him;

(c) issue tax invoice to any dealer who has purchased the goods from him.

(4) The option of composition availed of by a registered dealer under sub-section (1) shall continue to be in force till the time dealer voluntarily opt out of composition scheme by making an application in writing and submitting the same to the registration authority mentioning the date from which the dealer voluntarily opts out of composition. The date of opting out of composition scheme voluntarily shall be the date on or after submission of such written application.

(5) The option of composition availed of by a registered dealer under sub-section (1) shall be automatically invalid with effect from the date from which the dealer ceases to be eligible to continue under the composition scheme due to his aggregate turnover during the financial year exceeding the limit specified under sub-section (1) or for violating any other eligibility conditions to continue under composition scheme.

(6) In case of dealer opting for composition for more than one class of business from those specified in schedule E, the turnover limit as specified in schedule E for each of the class of business shall be separately applicable for each class of business and the dealer shall be liable to maintain separate clear and legible accounts in respect of turnover of each such class of business.

(7) For the purposes of this section, the total turnover of a dealer shall be the turnover as defined under clause (am) of Section 2 of this Act and any turnover of goods under the ambit of the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017) shall not be taken into consideration while computing the total turnover.

(8) A registered dealer shall not be eligible to opt for composition under this section unless such dealer opts for composition for all types of businesses dealing with goods under this Act undertaken by him as one legal person in the State of Goa”.

3. *Amendment of Section 31B.*— In Section 31B of the principal Act,

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The application for the purposes of sub-section (1) shall be made on or before 30-06-2026 on a plain paper, setting out therein all the relevant facts and shall be accompanied by proof of payment of non-refundable processing fees of Rs. 10,000/- (Ten thousand). Separate applications shall be made for each assessment year/assessment period. No application under this section shall be filed after 01-07-2026 or thereafter.”;

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Any person aggrieved by an order passed under this section may file an appeal before the Tribunal under section 36 of this Act and the procedure as laid down under section 36 shall *mutatis mutandis* apply to such Appeal”.

4. *Amendment of Section 33.*— In Section 33 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, any application seeking refund shall be filed within a period of two years from the close of the financial year to which the refund pertains and no refund application shall be entertained and no refund shall be sanctioned in pursuance of such application filed after expiry of said period of two years. This limitation bar of two years shall not apply to any refund determined in the order passed in respect of assessment/rectification/review/appeal or any other order passed in accordance with this Act within the limitation period for passing such order.

Secretariat,  
Porvorim-Goa.  
Dated: 25-02-2026.

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

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**Department of Tourism**

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**Notification**

1/12(24)Admn/2025/DT/6590

Date : 25-Feb-2026

In exercise of the powers conferred by clause (j) of Section 2 of the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act No. 10 of 1982), hereinafter referred to as the “said Act”, the Government of Goa hereby notifies the Director of Tourism as the “prescribed authority” for the purposes of the said Act, within the whole of the State of Goa.

This Notification shall come into force with immediate effect.

This supersedes the earlier Notification No. 5/25(6)/2013/DT dated 30-10-2013.

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

*Kedar A. Naik*, Director of Tourism & ex officio Joint Secretary.

Panaji.