

Panaji, 26th February, 2026 (Phalguna 7, 1947)

SERIES II No. 48

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

GOVERNMENT OF GOA

Department of Agriculture

Directorate of Agriculture

Order

No. 2/14/95/Agri(Part)/Vol.II/1834

Date : 19-Jan-2026

Government is pleased to order the transfer of the following Agriculture Officers, Group 'B' Gazetted of this Directorate as indicated below against their names with immediate effect in public interest:

Sr. No.	Name of the officer & present place of posting	Place of posting on transfer
1.	Smt. Nilima Y. Gawas, Zonal Agriculture Officer, ZAO, Bicholim, with additional charge of Zonal Agriculture Officer, ZAO, Sankhali-Goa	As Agriculture Officer, District Agriculture Office (North), Directorate of Agriculture, Krishi Bhavan, Tonca vice Shri. Yeshwant K. Gawas being transferred.
2.	Shri Yeshwant K. Gawas, Agriculture Officer, District Agriculture Office (North), Directorate of Agriculture, Krishi Bhavan, Tonca	As Zonal Agriculture Officer, Zonal Agriculture Office, Bicholim vice Smt. Nilima Y. Gawas being transferred.

Shri Yeshwant K. Gawas, shall hold the charge of Zonal Agriculture Officer, ZAO, Sankhali with Drawing and Disbursing Powers in addition to his own duties until further orders.

The above Officers hereby stand relieved from their respective post w.e.f. 19-01-2026 (a.n.) to join new place of posting on transfer.

This is issued with the approval of Government vide entry No. 427/F dated 08-01-2026.

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

Sandeep B. Fol Dessai, Director of Agriculture & ex officio Jt. Secretary.

Tonca, Caranzalem.

Department of Co-operation

Office of the Asst. Registrar of Co-op. Societies

Notification

No. 5-2139-2025/ARSZ/HSG/2663

Date : 27-Jan-2026

In exercise of the powers vested in me under Section 8 of the Goa Co-operative Societies Act, 2001, “Urban Alchemy Seven Co-operative Housing Maintenance Society Limited”, Opp. Kerkar Hospital, Aquem, Margao-Goa is registered under code symbol No. RCSSZ2025260189.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

CERTIFICATE OF REGISTRATION

“Urban Alchemy Seven Co-operative Housing Maintenance Society Limited”, Opp. Kerkar Hospital, Aquem, Margao-Goa has been registered on 27-01-2026 and its bears registration code symbol No. RCSSZ2025260189 and its classified as Co-operative Housing Society under sub-classification No. 7-(d)-Co-operative Housing Maintenance Society in terms of Rule 8 of the Goa Co-operative Rules, 2003.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

Notification

No. 5-2138-2025/ARSZ/HSG/2705

Date : 30-Jan-2026

In exercise of the powers vested in me under Section 8 of the Goa Co-operative Societies Act, 2001, “The PDP Co-operative Housing Maintenance Society Ltd.”, Parque Dos Principes by Mohidin, Vaddem, Vasco-da-Gama, Mormugao, South Goa is registered under code symbol No. RCSSZ2025260190.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

CERTIFICATE OF REGISTRATION

“The PDP Co-operative Housing Maintenance Society Ltd.”, Parque Dos Principes by Mohidin, Vaddem, Vasco-da-Gama, Mormugao, South Goa has been registered on 30-01-2026 and its bears registration code symbol No. RCSSZ2025260190 and its classified as Co-operative Housing Society under sub-classification No. 7-(d)-Co-operative Housing Maintenance Society in terms of Rule 8 of the Goa Co-operative Rules, 2003.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

Notification

No. 5-2140-2026/ARSZ/HSG/2816

Date : 09-Feb-2026

In exercise of the powers vested in me under Section 8 of the Goa Co-operative Societies Act, 2001, “The Nayab Iconic Co-operative Housing Maintenance Society Limited.”, Near Goan Maharaja Hotel, Nagoa, Verna, Salcete-Goa is registered under code symbol No. RCSSZ2025260191.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

CERTIFICATE OF REGISTRATION

“The Nayab Iconic Co-operative Housing Maintenance Society Limited.”, Near Goan Maharaja Hotel, Nagoa, Verna, Salcete-Goa has been registered on 09-02-2026 and its bears registration code symbol No. RCSSZ2025260191 and its classified as Co-operative Housing Society under sub-classification No. 7-(d)-Co-operative Housing Maintenance Society in terms of Rule 8 of the Goa Co-operative Rules, 2003.

Monal Maneriker, Asst. Registrar of Co-op. Societies, South Zone.

Margao.

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CST/12-9/VAT/2025-26/5499

Date : 24-Feb-2026

Ref.: 1) Order No. CCT/12-9/2025-26/942 dated 30th May, 2025 published in Extraordinary Official Gazette, Series II No. 9 dated 30th May, 2025.

2) Notification No. 16/29/1/2023-Rev-I/3259 dated 31st December, 2025, published in Extraordinary Official Gazette No. 2, Series I No. 39 dated 31st December, 2025.

In exercise of the powers conferred by Section 13 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), read with Rule 52 of the Goa Value Added Tax Rules, 2005, and in supersession of above referred orders, save as regards things done or omitted to be done before such supersession, the Commissioner of State Tax do hereby specify that for implementing the provisions of the said Act and the rules made thereunder, the State shall be divided into three Districts, namely North Goa, South Goa and Kushavati as reconstituted vide the notification referred to at Serial No. 2 above. The Districts shall be further divided into the following (Eight) wards comprising of areas of Talukas stated against each of the ward.

In addition to said Eight wards, a separate Large Taxpayer Unit (LTU) is hereby specified for exercising jurisdiction on registered dealer having their principal place of business across the State of Goa and coming under the jurisdiction of any of the eight wards, which are shifted under the exclusive jurisdiction of LTU upon such dealers fulfilling the laid down criteria as given herein under:

Sr. No.	Name of the Ward	Jurisdiction	District
1.	Panaji Ward	Taluka of Tiswadi	North Goa
2.	Mapusa Ward	Taluka of Bardez	
3.	Pernem Ward	Taluka of Pernem	
4.	Bicholim Ward	Talukas of Bicholim and Sattari	
5.	Margao Ward	Taluka of Salcete	South Goa
6.	Ponda Ward	Taluka of Ponda	
7.	Vasco-da-Gama Ward	Taluka of Mormugao	Kushavati
8.	Curchorem Ward	Talukas of Quepem, Sanguem, Dharbandora and Canacona	
9.	Large Taxpayer Unit (LTU)	A registered dealer under the jurisdiction of any of above wards shall be shifted under the exclusive jurisdiction of LTU upon such registered dealer fulfilling any one of the following criterias. a) A registered dealer discharging VAT liability in cash of more than Rs. 1.5 Crores during a financial year; b) All the casinos operated in the state of Goa to whom the license is issued under the Goa Public Gambling Act, 1976; c) All registered dealers who are under exclusive jurisdiction of LTU under Goods and Services Tax (GST) regime for their GST turnover.	All Districts in the State of Goa
10.	Headquarters/Head Office including central registration cell, Enforcement and Economic Intelligence Unit (EIU) and Large Taxpayer Unit (LTU)	All over the State of Goa	All Districts in the State of Goa

The following method shall be followed for shifting of existing registered dealers from any of the eight wards to the Large Taxpayer Unit (LTU).

Methodology for shifting registered dealers to LTU

a.	The new registration under the Goa VAT Act, 2005 shall be issued by the respective jurisdictional ward office as per the geographical location of dealer's principle place of business and no new VAT registration shall be directly assigned to LTU.
b.	Upon close of every financial year on 31st March, within next 90 days all such registered dealers fulfilling any one of the above criterion shall be shifted from the existing ward office to LTU. Due to any technical reasons if the shifting of such dealers to LTU is delayed, the existing ward office shall continue to exercise jurisdiction over such registered dealers till the actual shifting of the dealer in VATSOFT/GOYKAR portal is effected.
c.	A registered dealer once shifted under jurisdiction of LTU shall continue under exclusive jurisdiction of LTU irrespective of whether such dealer continues to fulfill above given criteria for subsequent financial years, till the Appropriate Assessing Authority from LTU passes an Order removing such registered dealer out of LTU jurisdiction and placing under the jurisdiction of local ward office.

The Deputy Commissioners of State Tax, State Tax Officers, Assistant State Tax Officers and State Tax Inspectors posted/deputed at the respective Ward Offices/Headquarters shall exercise jurisdiction as mentioned above, unless otherwise directed by the Commissioner.

This order shall come into force with effect from 1st day of April, 2026.

S. S. Gill, IAS, Commissioner of State Tax.

Panaji.



Department of General Administration

Notification

No. 2/2/2010-GAD-III/Vol.I/889

Date : 25-Feb-2026

In pursuance to sub-section (1) of Section 40A of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994), the Government of Goa hereby declares Sunday, the 8th March, 2026 (Phalguna 17, Saka 1947) as a "Paid Holiday" being the "Polling Day" for the Bye Election to Ward No. I of Village Panchayat Chandel-Hasapur, Ward No. IV of Village Panchayat Mandrem, Ward No. VII of Village Panchayat Piligao, Ward No. III of Village Panchayat Latambarcem, Ward No. I of Village Panchayat Pilerne Marna, Ward No. VI of Village Panchayat Sirsaim, Ward No. II of Village Panchayat Salvador Do Mundo, Ward No. I of Village Panchayat Candolim, Ward No. VI of Village Panchayat Aquem Baixo, Ward No. I of Village Panchayat Borim, Ward No. III of Village Panchayat Veling-Priol-Cuncollem, Ward No. III of Village Panchayat Bhoma Adcolna, Ward No. VIII of Village Panchayat Balli Adnem and Ward No. VIII of Village Panchayat Loliem Polem, to every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at the aforesaid Bye Election, throughout the State of Goa.

The aforesaid holiday shall be a "paid holiday", in addition to the holidays indicated in the Notification No. 37/3/2025-GAD-III/4171 dated 30-09-2025 published in the Official Gazette, Series II No. 28 dated 09-10-2025 read with Corrigendum No. 37/8/2025-GAD-III/4282 dated 07-10-2025 and shall also be applicable as such to the following persons who are entitled to vote at the aforesaid Bye Election:-

- (i) workers of all establishments including commercial and industrial undertakings in the State of Goa;
- (ii) daily wage/casual workers employed in any business, trade, industrial undertakings, Government departments, State Government Industrial Departments or any other establishment.

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

Shweta R. Harmalkar, Under Secretary (GA-I).

Porvorim.

Department of Labour**Notification**

No. 28/02/2026-LAB/Part-I/105

Date : 16-Feb-2026

The following Award passed by the Labour Court-II, at Panaji-Goa on 28-01-2026 in Case Ref. No. LC-II/IT/22/21 is hereby published as required under Section 17 of the Industrial Disputes Act, 1947 (Central Act 14 of 1947).

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

Amalia O.F. Pinto, Under Secretary (Labour).

Porvorim.

**IN THE LABOUR COURT-II
GOVERNMENT OF GOA
AT PANAJI**

(Before Shri Suresh N. Narulkar, Hon'ble Presiding Officer)

Case No. Ref. LC-II/IT/22/21

Mrs. Rupa Kavlekar,

R/o. H. No. 187, Sorvem,

Guirim, Mapusa,

Goa, 403511

..... Workperson/Party-I

V/s

The Director,

M/s. New Vision Printing Services Pvt. Ltd.,

(Formerly known as High Mark (I) Pvt. Ltd.,

NVI House, Thivim Industrial Estate,

Karaswada, Mapusa-Goa, 403526

..... Employer/Party-II

Workperson/Party-I represented by Adv. Shri. K. Mapari h/f Adv. Shri P. Shahapurkar.

Employer/Party-II represented by Adv. A. Vaigankar h/f Adv. Shri P. Agarwal.

Panaji; Dated: 28-01-2026

AWARD

1. In exercise of the powers conferred by Clause (c) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (Central Act 14 of 1947) the Government of Goa, by Order dated 27-09-2021, bearing No. 28/20/2021-LAB/477 referred the following dispute for adjudication to the Labour Court-II of Goa at Panaji, Goa.

- “(1) Whether the action of management of M/s New Vision Printing Services Private Limited formerly known as High Mark (I) Private Limited, NVI House, Tivim Industrial Estate, Karaswada, Mapusa, Goa in terminating services of Mrs. Rupa Kavlekar, Team Leader Accounts, with effect from 30-04-2020 is legal and justified?
- (2) If not, to what relief the Workperson is entitled to?

2. On receipt of the reference, a case was registered under No. LC-II/IT/22/2021 and registered A/D notice was issued to the parties. In pursuance to the said notice, the parties put in their appearance. The Party-I appeared in person. The Workman/Party-I (for short ‘Workperson’) filed her Statement of Claim on 18-08-2022 at Exb. 8. The facts of the case, in brief as pleaded by the Workperson are that she was permanent employee of the Employer/Party-II (for short, “Employer”). She stated that she had completed 13 years of services. She stated that she was confirmed in service. She stated that due to declaration of lock-down, she

could not able to go to the services. She stated that all of sudden, without giving proper knowledge about the restructured pattern of management, she was transferred to New establishment of M/s. New Vision Printing Services Pvt. Ltd. She stated that she received email in this respect on 14-04-2020. She stated that she could not check the mail because of non-availability of service at home. She stated that she checked the mail upon visiting the office after lifting of lock-down period. She stated that she replied to the mail on the next day by furnishing hard copy of the reply to the office but, the Accountant Mr. John Silveria refused to give acknowledgment of having received the said reply. She stated that in the said evening, before leaving the office, Mr. John Silveria handed over the termination notice. She stated that she did not give any acknowledgement of receipt and informed Mr. Silveria about taking necessary advice from lawyer. She stated that she received termination letter on 13-05-2020 through registered post. She submitted that she was terminated from the services during the period of lock-down and without following due procedure. She submitted that she was in the services for 13 years and with whole dedication. She stated that she is a married Women having child. She stated that the family members had obtained the loan of Rs. 10,00,000/- on the guarantee of her services. She submitted that the termination of services has caused great prejudiced to her so also mental harassment. She submitted that her future is ruined due to illegal decision of the Employer. The Workperson therefore, prayed that this Hon'ble Court be pleased to declare that the action of the management to terminate her services is with full of malice, ill motive and illegal and direct the Employer to reinstatement in service respectfully by considering previous service period.

3. The Employer resisted the claim of the Workperson by filing its written statement dt. 05-08-2024. The Employer, as and by way of its written statement, submitted that the Party-I is not a "Workman" as defined u/s 2 (s) of the I. D. Act, 1947, that what is referred for adjudication is not an "Industrial Dispute" as defined u/s 2(k) of the said Act, that the status of the Party-I as to whether a 'Team Leader' Accounts, is a "Workman" as defined u/s 2(s) or not has to be adjudicated independently and only after the decision of the said issue, and an industrial dispute can be raised u/s 2(k) of the said Act and that the reference is made u/s 10(1) (d) of the said Act to the Industrial Tribunal constituted under Section 7(1) of the said Act and as such this Labour Court constituted u/s 7 of the said Act has no jurisdiction to entertain and try the reference.

4. The Employer stated that it is a company registered under the provisions of the Companies Act, 1956 in the State of Goa and has its registered office at Tivim Industrial Estate, Tivim-Goa. The Employer stated that, it was earlier known as High Mark (India) Pvt. Ltd. The Employer stated that it is in the main business of Printing. The Employer stated that the Party-I was initially appointed as "Accounts Trainee" vide letter of appointment dt. 25-04-2007 and thereafter after confirmation of her services, she was appointed and designated as "Jr. Officer-Accounts" w.e.f. 01-10-2007 vide letter dt. 01-10-2007. The Employer stated that over period of time, the Party-I was promoted from time to time and worked as "Team Leader-Accounts" in Accounts Department. The Employer stated that the Party-I was appointed as Jr. Officer which is in the grade of non-Workman. The Employer stated that being in non-Workman category, the Party-I was performing the duties of supervisory, administrative and managerial nature in Accounts Department. The Employer stated that the Party-I was not a member of the Union of Workmen and the condition of service were entirely different from that of an ordinary worker working in the company. The Employer stated that the Party-I was enjoying the benefits which are much higher than the benefits enjoyed by an ordinary worker. The Employer, stated that in recent times due to decline in business and financial reasons, it was in process to exit from the printing business and focus on website marketing. The Employer stated that it was also deciding to transfer its business to its sister concern and the working of the Pro Division in the sister concern was decided to be sourced from dealers being a declined business. The Employer stated that thereafter, there was advent of Covid wave in March, 2020, and nation-wide lock-down. The Employer stated that in course of its earlier plans during Covid-19 period major restructuring was undertaken and only minimum staff were continue which were dedicated to its activity. The Employer stated that in view of its changes, senior employees like Party-I was given offer of transfer and minimum hours of work so that their earnings will continue. The Employer stated that the said offer was given to the Party-I vide email dt. 14-04-2020. The Employer stated that however, the same offer was declined by the Party-I. The Employer stated that leaving no option to them, the services of the Party-I were terminated vide letter dt. 30-04-2020. The Employer stated that the Party-I was issued cheque bearing No. 007243 dt. 15-06-2020 drawn on HDFC Bank towards one month salary. The Employer stated that the Party-I thereafter made a complaint to the Labour Commissioner vide her letter dt.20/05/2020 about the termination of her services. The Employer stated that notices were issued to them to attend the office of the ALC, in lieu of the complaint filed by the Party-I. The Employer stated that the ALC had no jurisdiction to hear the complaint of Party-I being a non-workman. The Employer stated that the conciliation of the ALC, Mapusa was ended in failure due to rigid attitude of the Party-I. The Employer stated that the Party-I was given proposals on various occasions after termination of her services but every time, the offer was declined by her and this act of the Party-I presumes

that the Party-I is either gainfully employed elsewhere and not interested in employment or has greed for hefty compensation from them. The Employer submitted that the termination of services of the Party-I is therefore legal and justified and the Party-I is therefore not entitled to any relief. The Employer stated that without prejudice to the contention raised by them in the present written statement, they once again give offer of alternate employment to Party-I in its sister concern with the same terms and conditions of her appointment prior to her termination and that the Party-I is required to report to its sister concern M/s Cherish Specialties Ltd. Mauxi Road, Valpoi, Sattari-Goa within 15 days and give her acceptance of her employment. The Employer therefore, prayed that the present reference be dismissed with costs.

5. Thereafter, the Party-I filed her Re-joinder on 18-11-2024 at Exb. 15. The Party-I, as and by way of her Re-joinder, confirms and reiterates all her submissions, averments and statements made in her Claim Statement to be true and correct and denies all the statements, averments and submissions made in written Statement.

6. Based on the pleadings filed by the parties herein above, this Hon'ble Court was pleased to frame the following issues:

1. *Whether the Party-I proves that she is a 'Workman' as defined u/s 2(s) of the I. D. Act, 1947?*
2. *Whether the Party-I proves that the action of the Employer in terminating her services w.e.f. 30-04-2020 is illegal and unjustified?*
3. *Whether the Employer proves that the present order of reference is bad in law and not maintainable in view of the reasons stated in para 2(b, c & d) of the written statement?*
4. *Whether Party-I proves that she is entitled to any relief?*
5. *What order? What award?*

7. My answers to the aforesaid issues are as under:

- a) Issue No. 1 : In the Negative
- b) Issue No. 2 : Does not arise
- c) Issue No. 3 : In the Affirmative
- d) Issue No. 4 & 5 : In the Negative

I have heard the oral argument Ld. Adv. Shri P. Shahapurkar appearing for the Workperson as well as Ld. Adv. Shri P. Agarwal appearing for the Employer. I have carefully perused the entire records of the present case. I have also carefully considered the submission advanced before me and is of the opinion as under:

REASONS

8. *Issue No. 1:*

The Employer challenged the status of the Party-I as a "Workman" as defined u/s 2(s) of the I. D. Act, 1947. It is therefore necessary to refer to the definition of the "Workman" as defined u/s 2(s) of the I. D. Act, 1947.

"Section 2 (s), "Workman" means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be expressed or implied and for the purposes of any proceedings under this act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with or a consequence of that dispute or dismissal, discharge or retrenchment has laid to that dispute, but does not include any such person

- (1) *who is subject to the AIR Force Act, 1950 (45 of 1950) or the Army Act, 1950 (46 of 1950) or the Navy Act, 1957 (62 of 1957) or*
- (2) *who is employed in the police service or as an Officer or other employee of a prison or*
- (3) *who is employed mainly in a managerial or administrative capacity*
- (4) *who, being employed in a supervisory capacity draws wages exceeding Rs. 1,600/- per mensem or exercises either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature."*

Thus, in order to prove that he/she is a "Workman" as defined u/s 2(s) of the I. D. Act, 1947, one has to prove that his/her predominant nature of duties shall fall in any of the categories i.e. manual, unskilled, skilled, technical, operational, clerical or supervisory work.

9. In the case of **H.R. Adyanthaya v/s. Sandoz (India) Ltd. reported in 1994 II CLR 552**, the Hon'ble Supreme Court of India has observed as under:

“We thus have three three-bench decisions which have taken the view that a person to be qualified to be a workman must be doing the work which falls in any of the four categories; viz. manual, clerical, supervisory or technical and two two-judge Bench decisions which have by referring to one or the other of the said three decisions have reiterated the said law. As against this, we have three three-judge Bench decisions which have without referring to the decisions in May & Baker, WIMCO and Burmah Shell cases (supra) have taken the other view which was expressly negative, viz., if a person does not fall within the four exceptions to the said definition he is a workman within the meaning of the I.D. Act. These decisions are also based on the facts found in those cases. They have, therefore, to be confined to those facts. Hence the position in law as it obtains today is that a person to be a workman under the I.D. Act must be employed to do the work of any of the categories, viz., manual, unskilled, skilled, technical, operational, clerical or supervisory. It is not enough that he is not covered by either of the four exceptions to the definition. We reiterate the said interpretation”.

10. In the case of **Management of M/s. Sonapat Co-op. Sugar Mills Ltd. v/s. Ajit Singh, reported in 2005 LLR 309** of Hon'ble Supreme Court of India, the Respondent was employed as Legal Assistant. He was not only used to render legal opinions on a subject, but also drafting the pleadings on behalf of the Appellant's Society besides representing before various courts/authorities. The Hon'ble Court held that the said job is not stereo type, but it involved creativity in performing the said job. The Hon'ble Court has held that such a job, would not make him a 'workman' as defined under section 2 (s) of the I.D. Act, 1947. The Hon'ble Apex Court further observed as under:

“A person who performs one or the other jobs mentioned in the aforementioned provisions only would come within the purview of definition of workman. The job of a clerk ordinarily implies stereotype work without power of control or dignity or initiative or creativeness. The question as to whether the employee has been performing a clerical work or not is required to be determined upon arriving at a finding as regard the dominant nature thereof. With a view to give effect to the expression to do “any manual, unskilled, skilled, technical, operational, clerical or supervisory work” the job of the concerned employee must fall within one or the other category thereof. It would, therefore, not be correct to contend that merely because the employee had not been performing any managerial or supervisory duties, ipso facto he would be a workman”.

11. In the case of **T.P. Srivastava v/s. National Tobacco Co. (I) Ltd., reported in 1992 (1) LLN 13**, the Hon'ble Supreme Court of India has held as under:

“In order to come within the definition of workman under the Industrial Disputes Act as it stood in the year 1973 when the appellant's service was terminated, the employee has to be under the employment to do the work of one of the types of work referred to in the section, i.e., manual, skilled and/or clerical in nature. The finding of the Tribunal on the nature of the work is a finding on a question of fact and it is also borne out by the document produced before Labour Court. It is seen from the facts found that the appellant was employed to do canvassing and promoting sales for the company. The duties involve the suggesting of ways and means to improve the sales, a study of the type or status of the public to whom the product has to reach and a study of the market condition. He was also required to suggest about the publicity in markets and melas, advertisements including the need for posters, holders and cinema slides. These duties do require the imaginative and creative mind which could not be termed as either manual, skilled, unskilled or clerical in nature. The supervising work of the other local salesman was part of his work considered by the Tribunal as only incidental to his main work of canvassing and promotion in the area of his operation. Such a person cannot be termed as a workman is also the ratio of the decision of this Court in Burmah Shell Oil Storage and Distribution Company v/s. Burmah Shell Management and Staff reported in A.I.R. 1971 S.C. 922, D.S. Nagaraj v/s. Labour Officer, Kurnool, and others, 1973 – I L.L.N 161, J.J. Deehane Distributor v/s. State of Kerela and others 1975–II L.L.N 353”.

Thus, in order to come within the definition of 'workman' as defined under section 2 (s) of the I.D. Act, 1947, one has to prove that he /she must be doing the work which falls in any of the four categories viz. manual, skilled, unskilled, technical, operational or clerical and it is not enough that he/she is not covered by either of the four exceptions to the definition of the 'workman'. The said principle laid down by the Hon'ble Apex Court in its aforesaid 3 judgments is well established and there is no dispute about the same.

12. In the case in hand, the Party-I was appointed as Jr. Officer-Accounts which was subsequently promoted as Team Leader in Accounts Department. As a Team Leader in Accounts Department, the Party-I did not plead nor stated on oath her predominant nature of duties which she used to perform at the time of termination of her services. The Party-I has however, in her Affidavit-in-Evidence, deposed that she was doing a duty of supervisor and other work in accounts department and her gross salary was Rs.16,940/- per month.

Thus, it is proved that the Party-I, being a Team Leader in accounts department was performing supervisory duties and drawing a salary of Rs. 16,940/- per month and as such the Party-I is not a “Workman” as defined u/s 2(s) of the I. D. Act, 1947. Hence, it is held that the Party-I failed to prove that she is a ‘Workman’ as defined u/s 2(s) of the I. D. Act, 1947. The issue No.1 is therefore, answered in the Negative.

13. *Issue No. 2:*

While deciding the issue No.1 is hereinabove, I have discussed and come to the conclusion that the Party-I is not a “Workman” as defined u/s 2(s) of the I. D. Act, 1947 and as such this Court has no jurisdiction to decide whether the Party-I proves that the action of the Employer in terminating her services w.e.f. 30-04-2020 is illegal and unjustified, does not arise. The issue No. 2 is therefore, answered accordingly.

14. *Issue No. 3:*

The Employer, in her written statement filed in the present proceedings submitted that the Employer, as and by way of its written statement, submitted that the Party-I is not a “Workman” as defined u/s 2 (s) of the I. D. Act, 1947, that what is referred for adjudication is not an Industrial Dispute as defined u/s 2(k) of the said Act, that the status of the Party-I as to whether a team leader, accounts, is a “Workman” as defined u/s 2(s) or not has to be adjudicated independently and only after the decision of the said issue, and industrial dispute can be raised u/s 2(k) of the said Act and that the reference is made u/s 10(1) (d) of the said Act to the industrial tribunal constituted under section 7(1) of the said Act and as such this Labour Court constituted u/s 7 of the said Act has no jurisdiction to entertain and try the reference.

While deciding the issue No.1 is hereinabove, I have discussed and come to the conclusion that the Party-I is not a ‘Workman’ as defined u/s 2(s) of the I. D. Act, 1947.

15. The term “industrial dispute” has been defined u/s 2(k) of the I. D. Act, 1947 and it reads as under:

(k) “industrial dispute” means any dispute or difference between employers and employees, or between employers and workmen, or between workmen and workmen, which is connected with the employment or non-employment or the terms of employment or with the conditions of labour, of any person.

Thus, the term “industrial dispute” means any dispute was difference between employers and employees, or between employers and workmen, or between workmen and workmen, which is connected with the employment or non-employment or the terms of employment or with the conditions of labour, of any person.

15. In the case in hand, the dispute is between the Employer and the non-workman pertaining to the non-employment is not an industrial dispute as defined u/s 2(k) of the I. D. Act, 1947. The Employer therefore proved that the present order of reference is bad in law and not maintainable in view of the reasons stated in para-2(b, c, & d) of its written statement. The issue No.3 is therefore answered in the affirmative.

16. *Issue No. 4:*

While deciding the issue No.1 is hereinabove, I have discussed and come to the conclusion that the Party-I is not a ‘Workman’ as defined u/s 2(s) of the I. D. Act, 1947. The Workperson is therefore is not entitled to any relief. The issue No. 4 is therefore, answered in the Negative.

In view of above, I pass the following order:

ORDER

1. It is held that the Party-I is not a ‘workman’ as defined u/s. 2(s) of the I. D. Act, 1947.
2. It is held that whether the action of management of M/s. New Vision Printing Services Private Limited (formerly known as High Mark (I) Private Limited, NVI House, Tivim Industrial Estate, Karaswada, Mapusa, Goa in terminating services of Mrs. Rupa Kavlekar, Team Leader Accounts, with effect from 30-04-2020 is illegal and unjustified, does not arise.
3. The Workperson Mrs. Rupa Kavlekar is not entitled to any relief.
4. No order as to costs.
5. Pronounced in the Open Court.

Suresh N. Narulkar, Presiding Officer, Labour Court-II.

Panaji.

Department of Law & Judiciary

Law (Establishment) Division

Order

No. 1/7/2014-LD(Estt.)/539

Date : 24-Feb-2026

Government of Goa is pleased to appoint Adv. Eshaan Luke Jacques, as Additional Government Advocate attached to the office of the Ld. Advocate General to appear and defend the interest of the State Government in the matters before the Hon'ble High Court of Bombay at Goa, Panaji with immediate effect and until further Orders.

He shall be paid fees as per the existing terms and conditions laid down by the Government vide Order No. 1/19/2015/LD(Estt.)/1515 dated 05-09-2023, as applicable to Government Advocates /Additional Government Advocates and as amended from time to time, on submission of bills (in duplicate) alongwith the attendance certificate, issued by the Registrar of the High Court of Bombay, Panaji-Goa. He shall comply with the instructions contained in the Government Circular No. 4-43-99/LD dated 04-05-2000 and No. 2-2-2013/LD(Estt.)/1115 dated 31-05-2024. He will appear in those matters, which would be allotted to him by the Ld. Advocate General.

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

Gajanan X. Bhonsle, Under Secretary (Estt.), Law.

Porvorim.

Department of Personnel**Memorandum**

No. 6/8/2025-PER/489

Date : 12-Feb-2026

Read: (1) Memorandum No. 6/4/2020-PER/5009 dated 13-12-2023.

(2) Order No. 6/6/2021-PER/898 dated 14-03-2024.

(3) Order No. 6/4/2025-PER/2588 dated 21-08-2025.

(4) Order No. 6/4/2025-PER/3336 dated 04-11-2025.

(5) Memorandum No. 6/8/2025-PER/14 dated 01-01-2026.

Whereas, the final seniority of Junior Administrative Grade (JAG) Officers of Goa Civil Service was last issued vide Memorandum dated 13-12-2023 cited at Sr. No. (1) in the preamble;

And whereas, all the Junior Administrative Grade Officers from Sr. No. 1 to 22 in the seniority list issued vide Memorandum dated 13-12-2023 have been promoted to Selection Grade vide orders read in the preamble at Sr. (3) & (4) above;

And whereas, Senior Scale Officers have been promoted to Junior Administrative Grade vide Order read in the preamble at Sr. No. (2);

And whereas, tentative seniority list of Junior Administrative Grade Officers of Goa Civil Service was circulated vide Memorandum dated 01-01-2026 cited at Sr. No. (5) in the preamble;

And now therefore, in accordance with their ranking of the select list prepared and conveyed by the Commission vide DPC minutes from time to time, the final seniority of the Junior Administrative Grade Officers is drawn as follows:

Sr. No.	Name of the Officer	Date of Birth	Date of appointment in JAG	Remarks
1.	Siddhivinayak S. Naik	05-02-1978	23-10-2018	Seniority stands finalized vide Memorandum No. 6/4/2020-PER/3206 dated 14-12-2021 r/w 09-10-2025
2.	Shri Melvyn Vaz	09-03-1966	14-03-2024	----
3.	Smt. Neetal P. Amonkar	16-05-1975	14-03-2024	----
4.	Shri Gaurish J. Shankhwalkar	25-02-1975	14-03-2024	----
5.	Shri Arvind B. Khutkar	02-07-1977	14-03-2024	----
6.	Shri Sagun R. Velip	22-04-1974	14-03-2024	----
7.	Shri Mahadev J. Araundekar	19-05-1967	14-03-2024	----
8.	Shri Harish N. Adconkar	30-05-1977	14-03-2024	----
9.	Smt. Sarita Sadashiv Marathe alias Gadgil	16-03-1974	14-03-2024	----
10.	Smt. Sangeeta Sakaram Rawool alias Porob	20-08-1977	14-03-2024	----
11.	Smt. Fransquinha Oliveira	10-12-1974	14-03-2024	----
12.	Shri Paresh M. Fal Desai	02-05-0974	14-03-2024	----
13.	Shri Sudhir S. Kerkar	27-05-1974	14-03-2024	----
14.	Shri Shankar B. Gaonkar	02-10-1980	14-03-2024	----
15.	Smt. Triveni Paik Velip	28-04-1981	14-03-2024	----

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

Raghuraj A. Faldesai, Under Secretary (Personnel-I).

Porvorim.



Department of Public Health

Order

No. 7/25/2018-III/PHD/391

Date : 18-Feb-2026

On the recommendation of the Goa Public Service Commission as conveyed vide their Letter No. COM/II/11/35(1)/2025/414 dated 21-01-2026, Government is pleased to promote Shri. Vithoba Narayan Mhalkar, Assistant Professor in Psychiatric Nursing to the post of Associate Professor in Psychiatric Nursing in Institute of Psychiatry and Human Behaviour, Bambolim on regular basis in the Level 11 of Pay Matrix and other allowances to be fixed as per rules with immediate effect.

The promotion of Shri. Vithoba Narayan Mhalkar, Assistant Professor in Psychiatric Nursing is made due to the creation of post vide Order No. 6/3/2018-III/PHD/1339 dated 10-09-2019.

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

Sitaram G. Sawal, Under Secretary (Health-I).

Porvorim.

Order

No. 4/15/2002-II/PHD/Part I/400

Date : 18-Feb-2026

On recommendation of the Goa Public Service Commission as conveyed vide their No. COM/II/11/30(3)/2022/415 dated 21-01-2026, Government is pleased to promote Dr. Anita Sandhya Estibeiro, Associate Professor to the post of Professor in the Department of Microbiology (Group “A” Gazetted) in Goa Medical College and Hospital, Bambolim on regular basis in the Level 13 of Pay Matrix (PB-4; Rs. 37400-67000/- + GP. Rs. 8700/-) and other allowance to be fixed as per rules with immediate effect.

The promotion is made against the vacancy occurred due to retirement of Dr. Maria J. W. Pinto in the post of Professor in the Department of Microbiology in Goa Medical College on 31-08-2025.

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

Sitaram G. Sawal, Under Secretary (Health-I).

Porvorim.

Order

No. 11/4/2017-IV/PHD/401

Date : 18-Feb-2026

On the recommendation of the Goa Public Service Commission as conveyed vide their letter No. COM/II/11/14(4)/2025/417 dated 21-01-2026, Government is pleased to promote Dr. Siya G. Dukle, Lecturer to the post of Assistant Professor in Department of Pedodontics under Goa Dental College & Hospital, on regular basis in Level 11 of Pay Matrix of the 7th Pay Commission and other allowance to be fixed as per rules with immediate effect.

The promotion is made against the vacancy occurred due to promotion of Dr. Paul Chalakkal to the post of Professor in the Department of Pedodontics.

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

Sitaram G. Sawal, Under Secretary (Health-I).

Porvorim.

Order

No. 4/4/2007-II/PHD/Part/402

Date : 18-Feb-2026

On recommendation of the Goa Public Service Commission as conveyed vide their Letter No. COM/II/11/30(3)/11/416 dated 21-01-2026, Government is pleased to promote Dr. Mandar Kantik, Assistant Professor to the post of Associate Professor in the Department of Forensic Medicine (Group “A” Gazetted) in Goa Medical College and Hospital, Bambolim on regular basis in the Level 11 of Pay Matrix (PB-3; Rs. 15600-39100/- + GP. Rs. 6600/-) and other allowance to be fixed as per rules with immediate effect.

The promotion is made against the vacancy occurred due to death of Dr. Siddhartha S. Banaulikar on 25-11-2021.

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

Sitaram G. Sawal, Under Secretary (Health-I).

Porvorim.

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