

Panaji, 30th March, 2026 (Chaitra 9, 1948)

SERIES I No. 52

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

##### Department of Law

Legal Affairs Division

##### Notification

8/1/2026-LA/120

Date : 30-Mar-2026

The Indian Stamp (Goa Amendment) Ordinance, 2026 (Ordinance No. 1 of 2026), which has been promulgated by the Hon'ble Governor of Goa on 30-03-2026, is hereby published for the general information of the public.

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

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#### The Indian Stamp Goa (Amendment Ordinance), 2026

(Ordinance No. 1 of 2026)

*Promulgated by the Governor of Goa in the Seventy-seventh Year of the Republic of India as follows:—*

I, Pushapati Ashok Gajapathi Raju, Governor of Goa, in the Seventy-seventh year of the Republic of India, Promulgate, “ The Indian Stamp (Goa Amendment) Ordinance, 2026”.

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

Whereas, the Legislative Assembly of the State of Goa is not in session and I am satisfied that circumstances exists which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, I am is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Indian Stamp (Goa Amendment) Ordinance, 2026.

(2) It shall come into force at once.

2. *Amendment of Schedule I-A.*— In Schedule I-A of the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa, in article 22, after clause (b), the following clause shall be inserted, namely:—

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

*Pushapati Ashok Gajapathi Raju,*

Date: 30-03-2026

Governor of Goa