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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Law

Legal Affairs Division

Notification

7/26/2026-LA/194 Date : 29-Oct-2026

The Goa Goods and Services Tax (Amendment) Act, 2026 (Goa Act 27 of 2026), which has been passed by the Legislative Assembly of Goa on 01/09/2026 and assented to by the Governor of Goa on 29/10/2026, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim.

The Goa Goods and Services Tax (Amendment) Act, 2026

(Goa Act 27 of 2026) [29-10-2026]

AN

ACT

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

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

1. *Short title and commencement.*— (*1*) This Act may be called the Goa Goods and Services 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. *Amendment of Section 15.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in Section 15, in sub-section (*3*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of Section 34.".

3. *Amendment of Section 34*.— In Section 34 of the principal Act, in sub-section (*1*), after the words "both supplied are found to be deficient", the expression "or where a discount referred to in clause (*b*) of sub-section (*3*) of Section 15 is given" shall be inserted.

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

(*i*) in sub-section (*6*), after the words "supply of goods or services or both", the expression "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(*ii*) in sub-section (*14*), after the expression "sub-section (*5*) or sub-section (*6*)", the expression ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Secretariat,
Porvorim-Goa.
Dated: 29-10-2026.

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

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Department of Revenue

Order

17/1/Fixation of land rates/2012-RD-I(PF-II)/1457 Date : 28-Oct-2026

Read: 1) Order No. 17/1/Fixation of land rates/2012-RD(PFII)/883 dated 13/09/2024 published in the Official Gazette, Extraordinary No. 2, Series I No. 24 dated 13/09/2024.

2) Order No. 17/1/Fixation of land rates/2012-RD(PFII)/1174 dated 30/10/2024 published in the Official Gazette, Extraordinary No. 3, Series I No. 30 dated 30/10/2024.

3) Addendum No. 17/1/Fixation of land rates/2012-RD-I(PF-II)/3064 dated 17/11/2025 published in the Official Gazette, Extraordinary No. 5, Series I No. 33 dated 17/11/2025.

In exercise of the powers conferred by sub-rule (*3*) of rule 4 of the Goa Stamp (Determination of True Market Value of Property) Rules, 2003, the Government of Goa in partial modification of Order No. 17/1/ /Fixation of Land Rates/2012-RD/6850 dated 05/08/2020, published in the Official Gazette, Series I No. 20 dated 13/08/2020 and Order dated 30/10/2024 as at serial number 2 above and in supersession of the Order and Addendum as at serial number 1 and 3 above, is pleased to issue statement of minimum land rates for the year 2026-27, in respect of talukas viz. Pernem, Bardez, Tiswadi, Salcete and Mormugao.

The below mentioned Taluka wise minimum rates are base values and are applicable to S1 Zone for an area upto 1,000 sq m. However, for an area upto 500 sq m in zone S1 to S4, the said base rate will be reduced by 30%.

Further, depending upon the zone and area/type of land involved, the base values will change as indicated in the Appendix, to this Order.

This order shall come into force on the date of it's publication in the Official Gazette.

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

Vrushika P. Kauthankar, Under Secretary (Revenue-I).

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