

7/15/2020-LA

The Court-Fees (Goa Amendment) Act, 2020 (Goa Act 14 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 17th August, 2020.

The Court-Fees (Goa Amendment) Act, 2020

(Goa Act 14 of 2020) [12-08-2020]

AN

ACT

further to amend the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa.

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

1. *Short title and commencement.*— (1) This Act may be called the Court-Fees (Goa Amendment) Act, 2020.

2. It shall come into force at once.

2. *Amendment of Schedule I and Schedule II.*— For the existing Schedule I and Schedule II of the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa, the following Schedules shall be substituted, namely:—

“SCHEDULE I A

Ad valorem Fees

Article number (1)	(2)	Proper fee (3)
	When the amount or value of the subject-matter in dispute does not exceed one thousand rupees.	Two hundred rupees.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Twelve rupees.
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess, of five thousand rupees, upto ten thousand rupees.	Fifteen rupees.
1. <i>Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.</i>	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Seventy five rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees.
	When such amount or value exceed thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred rupees.

(1)	(2)	(3)
	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh rupees.</p> <p>When such amount or value exceeds one lakh rupees, for every ten thousand rupees, or part thereof, in excess of one lakh rupees, upto eleven lakh rupees.</p> <p>When such amount or value exceeds eleven lakhs rupees, for every one lakh rupees, or part thereof, in excess of eleven lakhs rupees.</p> <p>Provided that, the maximum fee leviable on such plaint or memorandum of appeal shall be three lakh rupees.</p>	<p>One hundred and fifty rupees.</p> <p>Two hundred rupees.</p> <p>One thousand and two hundred rupees:</p>
<p>2. Plaint in a suit for possession under the Specific Relief Act, 1963 (47 of 1963), section 6.</p>		<p>A fee of one half the amount prescribed in the scale under article 1 of this Schedule.</p>
<p>3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894).</p>		<p>One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale prescribed by Article 1 of this Schedule, subject to a minimum fee of fifty rupees.</p>
<p>4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.</p>		<p>The fee leviable on the plaint or memorandum of appeal.</p>
<p>5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.</p>		<p>One-half of the fee leviable on the plaint or memorandum of appeal.</p>
<p>6. Copy or translation of a judgment or order not being, or having the force of, a decree.</p>	<p>When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority,</p> <p>When such judgment or order is passed by a High Court.</p>	<p>Fifty rupees.</p> <p>Hundred rupees.</p>
<p>7. Copy of a decree or order having the force of a decree.</p>	<p>When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court-</p>	<p>Hundred rupees.</p>

(1)	(2)	(3)
	<p>When such decree or order is made by a District Court.</p> <p>When such decree or order is made by a High Court.</p>	<p>One hundred and fifty rupees.</p> <p>Two hundred rupees.</p>
<p>8. Copy of any document liable to stamp duty under the Indian stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn.</p>	<p>(a) When the Stamp duty chargeable on the original does not exceed two hundred rupees.</p> <p>(b) In any other case.</p>	<p>The amount of the duty chargeable on the original.</p> <p>Five hundred rupees.</p>
<p>9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.</p>	<p>For every three hundred and sixty words or fraction of three hundred and sixty words.</p>	<p>Ten rupees.</p>
<p>10. Probate of a will or letters of administration with or without will annexed.</p>	<p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.</p> <p>When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.</p> <p>When such amount or value exceeds fifty thousand rupees, but does not exceed two lakh rupees.</p> <p>When such amount or value exceeds two lakh rupees, but does not exceed three lakh rupees.</p> <p>When such amount or value exceeds three lakh rupees.</p> <p>Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.</p>	<p>Two and half per centum on such amount or value.</p> <p>Three and half per centum on such amount or value.</p> <p>Five per centum on such amount or value.</p> <p>Six per centum on such amount or value.</p> <p>Seven and half per centum on such amount or value, subject to the maximum of seventy-five thousand rupees:</p>

(1)	(2)	(3)
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case.	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.
<p>Note: (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
12. An application or petition made by any assessee to the High Court under section 256 of the Income Tax Act, 1961 (43 of 1961).		One half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of one hundred twenty five rupees.

Table of rates of ad valorem fees leviable on the institution of suits

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	1,000	200
1,000	1,100	212
1,100	1,200	224
1,200	1,300	236
1,300	1,400	248
1,400	1,500	260
1,500	1,600	272
1,600	1,700	284
1,700	1,800	296
1,800	1,900	308
1,900	2,000	320
2,000	2,100	332
2,100	2,200	344
2,200	2,300	356
2,300	2,400	368
2,400	2,500	380
2,500	2,600	392
2,600	2,700	404
2,700	2,800	416
2,800	2,900	428
2,900	3,000	440

OFFICIAL GAZETTE — GOVT. OF GOA
(EXTRAORDINARY No. 2)

SERIES I No. 20

17TH AUGUST, 2020

(1)	(2)	(3)
3,000	3,100	452
3,100	3,200	464
3,200	3,300	476
3,300	3,400	488
3,400	3,500	500
3,500	3,600	512
3,600	3,700	524
3,700	3,800	536
3,800	3,900	548
3,900	4,000	560
4,000	4,100	572
4,100	4,200	584
4,200	4,300	596
4,300	4,400	608
4,400	4,500	620
4,500	4,600	632
4,600	4,700	644
4,700	4,800	656
4,800	4,900	668
4,900	5,000	680
5,000	5,100	695
5,100	5,200	710
5,200	5,300	725
5,300	5,400	740
5,400	5,500	755
5,500	5,600	770
5,600	5,700	785
5,700	5,800	800
5,800	5,900	815
5,900	6,000	830
6,000	6,100	845
6,100	6,200	860
6,200	6,300	875
6,300	6,400	890
6,400	6,500	905
6,500	6,600	920
6,600	6,700	935
6,700	6,800	950
6,800	6,900	965
6,900	7,000	980
7,000	7,100	995
7,100	7,200	1,010
7,200	7,300	1,025
7,300	7,400	1,040
7,400	7,500	1,055
7,500	7,600	1,070
7,600	7,700	1,085
7,700	7,800	1,100
7,800	7,900	1,115
7,900	8,000	1,130
8,000	8,100	1,145
8,100	8,200	1,160
8,200	8,300	1,175

OFFICIAL GAZETTE — GOVT. OF GOA
(EXTRAORDINARY No. 2)

SERIES I No. 20

17TH AUGUST, 2020

(1)	(2)	(3)
8,300	8,400	1,190
8,400	8,500	1,205
8,500	8,600	1,220
8,600	8,700	1,235
8,700	8,800	1,250
8,800	8,900	1,265
8,900	9,000	1,280
9,000	9,100	1,295
9,100	9,200	1,310
9,200	9,300	1,325
9,300	9,400	1,340
9,400	9,500	1,355
9,500	9,600	1,370
9,600	9,700	1,385
9,700	9,800	1,400
9,800	9,900	1,415
9,900	10,000	1,430
10,000	10,500	1,505
10,500	11,000	1,580
11,000	11,500	1,655
11,500	12,000	1,730
12,000	12,500	1,805
12,500	13,000	1,880
13,000	13,500	1,955
13,500	14,000	2,030
14,000	14,500	2,105
14,500	15,000	2,180
15,000	15,500	2,255
15,500	16,000	2,330
16,000	16,500	2,405
16,500	17,000	2,480
17,000	17,500	2,555
17,500	18,000	2,630
18,000	18,500	2,705
18,500	19,000	2,780
19,000	19,500	2,855
19,500	20,000	2,930
20,000	21,000	3,030
21,000	22,000	3,130
22,000	23,000	3,230
23,000	24,000	3,330
24,000	25,000	3,430
25,000	26,000	3,530
26,000	27,000	3,630
27,000	28,000	3,730
28,000	29,000	3,830
29,000	30,000	3,930
30,000	32,000	4,030
32,000	34,000	4,130
34,000	36,000	4,230
36,000	38,000	4,330

(1)	(2)	(3)
38,000	40,000	4,430
40,000	42,000	4,530
42,000	44,000	4,630
44,000	46,000	4,730
46,000	48,000	4,830
48,000	50,000	4,930
50,000	55,000	5,080
55,000	60,000	5,230
60,000	65,000	5,380
65,000	70,000	5,530
70,000	75,000	5,680
75,000	80,000	5,830
80,000	85,000	5,980
85,000	90,000	6,130
90,000	95,000	6,280
95,000	1,00,000	6,430

and the fee increases at the rate of Rupees 200 for every rupees 10,000 or part thereof upto rupees 11,00,000 and over rupees 11,00,000 at the rate of rupees 1,200 for every rupees 1,00,000 or part thereof, upto a maximum fee of rupees 31,230, for example:—

Rs.	Rs.
1,00,000	6,430
2,00,000	8,430
3,00,000	10,430
4,00,000	12,430
5,00,000	14,430
6,00,000	16,430
7,00,000	18,430
8,00,000	20,430
9,00,000	22,430
10,00,000	24,430
11,00,000	26,430
12,00,000	27,630
13,00,000	28,830
14,00,000	30,030
15,00,000	31,230

SCHEDULE II A**FIXED FEES**

Article number	-	Proper fee
(1)	(2)	(3)
1.	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates to exclusively to those dealings; or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	Twenty rupees. Twenty rupees.

	(1)	(2)	(3)
		<p>or when presented to any Municipal Council/ /Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>or when presented to any Civil, Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.</p> <p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;</p> <p>or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or sub ordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;</p> <p>or to deposit in Court revenue or rent;</p> <p>or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.</p> <p>(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided by this Act.</p> <p>(d) When presented to any competent authority for the purpose of obtaining a certificate of domicile.</p> <p>(e) When presented to the High Court,-</p> <p>(i) for direction, order or writ under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III of the Constitution of India or for the exercise of its jurisdiction under article 227 thereof.</p> <p>(ii) in any other case not otherwise provided for by this Act.</p>	<p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Thirty rupees.</p> <p>Twenty rupees.</p> <p>Two hundred and fifty rupees.</p> <p>Three hundred rupees.</p>
2.	Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Fifty rupees. In addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.

	(1)	(2)	(3)
3.	Application for leave to sue as a pauper	-do-	Five rupees.
4.	Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or a High Court.	Ten rupees. Twenty rupees.
5	Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Twenty-five rupees.
6.	Plaint or memorandum of appeal in a suit to obtain possession under the Goa, Daman and Diu Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Twenty-five rupees.
7.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Twenty rupees.
8.	Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1973 (2 of 1974) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Fifty rupees.
9.	Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Fifty rupees.
10.	Mukhtarnama or Wakalatnama	When presented for the conduct of any one case, – (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) below. (b) to a Commissioner or Revenue, Circuit or Customs, or to any Officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority. (c) to a High Court, Chief Commissioner, Board of Revenue or other Chief Controlling Revenue or Executive Authority.	Ten rupees. Twenty rupees. Thirty rupees.

	(1)	(2)	(3)
11.	Memorandum of appeal when the appeal is not from a decree or an order having a force of decree, and is presented, –	(a) to any Civil Court other than a High Court, or to any Revenue Court, or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority. (b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	Twenty rupees. Thirty rupees.
12.	Caveat	(i) when presented to the High Court. (ii) When presented to the Court other than High Court.	Hundred rupees. Fifty rupees.
13.	Application for permission to cut timber in Government forest or otherwise relating to such forest.		Fifty rupees.
14.	Memorandum of appeal presented to, –	(i) State Government where no fees has been prescribed under any relevant law. (ii) any forest officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (16 of 1927) or any corresponding law in force, where no specific fee is specified.	Hundred rupees. Fifty rupees.
15.	Plaint or memorandum of appeal in each of the following Suits:- (i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court; (ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates; (iii) to obtain a declaratory decree where no consequential relief is prayed; (iv) to set aside an award; (v) to set aside an adoption; (vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		One thousand rupees. Five hundred rupees. Five hundred rupees. Five hundred rupees. Five hundred rupees. One thousand rupees.
16.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Two hundred rupees.

	(1)	(2)	(3)
17.	Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Five hundred rupees.
18.	Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961)		Ten thousand rupees.

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Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department (Legal Affairs).

Notification

7/16/2020-LA

The Goa Value Added Tax (Twelfth Amendment) Act, 2020 (Goa Act 15 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

The Goa Value Added Tax (Twelfth Amendment) Act, 2020

(Goa Act 15 of 2020) [12-08-2020]

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-first Year of Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Value Added Tax (Twelfth Amendment) Act, 2020.

(2) It shall come into force at once except sections 2, 3 and 4, which shall be deemed to have come into force on the 1st day of April, 2005.

2. *Amendment of section 10.*— In section 10 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in sub-section (3), for the expression “shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund”, the expression “shall upon an application made by such exporter be refunded in such manner within a period of ninety days from the date of the sanction order of such authority, as prescribed” shall be substituted.

3. *Amendment of section 29.*— In section 29 of the principal Act, after sub-section (9), the following sub-section shall be inserted, namely:—

“(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit for filing of appeal, review or revision shall submit the