



## **The Goa Suits Valuation Act, 2025**

Act No. 20 of 2025

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

Panaji, 09th September, 2025 (Bhadra 18, 1947)

**SERIES I No. 23**

# OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

**Department of Law**

Legal Affairs Division

**Notification**

7/20/2025-LA/130

Date : 09-Sep-2025

The Goa Suits Valuation Act, 2025 (Goa Act 20 of 2025), which has been passed by the Legislative Assembly of Goa on 23-07-2025 and assented to by the Governor of Goa on 05-09-2025, is hereby published for the general information of the public.

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

**The Goa Suits Valuation Act, 2025**

(Goa Act 20 of 2025)

[05-09-2025]

AN

ACT

*to prescribe the mode of valuing certain suits for the purpose of determining the jurisdiction of courts with respect thereto*

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

1. *Short title, extent and commencement.*— (1) This Act may be called the Goa Suits Valuation Act, 2025.

(2) It shall extend to the whole of the State of Goa.

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

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “Court Fees Act” means the Goa Court Fees Act, 2024 (Goa Act No. 15 of 2024);

(b) “Government” means the Government of Goa;

(c) “High Court” means the High Court of Bombay at Goa.

3. *Power of Government to make rules determining the value of land for jurisdictional purposes.*— (1) The Government may, in consultation with the High Court, make rules for determining the value of land, by previous publication for purposes of jurisdiction in the suits specified under clause (v), (vi) and sub-clause (d) of clause (xi) of Section 7 of the Court Fees Act.

(2) The rules may determine the value of any class of land, or of any interest in land, in the whole or any part of a local area, and may prescribe different values for different places within the same local area:

Provided that such rules shall provide that the value of land for the purposes of jurisdiction shall in no case be less than the value as determinable for the computation of court-fees.

(3) A rule made under this section shall not take effect till the expiration of one month after it has been published in the Official Gazette.

4. *Valuation of relief in certain suits relating to land not to exceed the value of the land.*— Where a suit specified in clause (iv) of Section 7 or article 15 of Schedule II of the Court Fees Act relates to land or an interest in land of which the value has been determined by rules made under Section 3, the amount at which for purposes of jurisdiction the relief sought in the suit is valued shall not exceed the value of the land or interest as determined by those rules.

5. *Court-fee value and jurisdictional value to be the same in certain suits.*— Where in suits other than those specified under clause (v), (vi), (ix) and sub-clause (d) of clause (xi) of Section 7 of the Court Fee Act, court-fees are payable ad valorem under the said Act, the value as determinable for the computation of court-fees and the value for purposes of jurisdiction shall be the same.

6. *Determination of value of certain suits by High Court.*— When the subject-matter of suits of any class, other than suits specified in clause (v), (vi), and sub-clause (d) of clause (xi) of Section 7 of the Court Fee Act is such that in the opinion of the High Court it does not admit of being satisfactorily valued, the High Court may, with the previous sanction of the Government, direct that suits of that class shall, for the purposes of the Court Fees Act, and of this Act and any other enactment for the time being in force, be treated as if their subject-matter were of such value as the High Court thinks fit to specify in this behalf.

7. *Objections to jurisdiction on ground of erroneous valuation.*— (1) Notwithstanding anything contained in Section 99 of the Code of Civil Procedure, 1908 an objection that by reason of the over-valuation or under-valuation of a suit or appeal in a Court of first instance or lower Appellate Court which did not have jurisdiction with respect to the suit or appeal exercised jurisdiction with respect thereto, shall not be entertained by an Appellate Court unless—

(a) the objection was taken in the Court of first instance at or before the hearing at which issues were first framed and recorded, or in the lower Appellate Court in the memorandum of appeal to that Court, or

(b) the Appellate Court is satisfied, for reasons to be recorded by it in writing, that the suit or appeal was over-valued or under-valued and that the over-valuation or under-valuation thereof has prejudicially affected the disposal of the suit or appeal on its merits:

Provided that in a suit for accounts, the value for purposes of jurisdiction as determined by the Court at any stage of the trial shall be final and conclusive and shall not be liable to be contested in appeal or revision.

(2) If the objection was taken in the manner mentioned in clause (a) of sub-section (1), but the Appellate Court is not satisfied as to both the matters mentioned in clause (b) of that sub-section and has before it the materials necessary for the determination of the other grounds of appeal to itself, it shall dispose of the appeal as if there had been no defect of jurisdiction in the Court of first instance or lower Appellate Court.

(3) If the objection was taken in that manner and the Appellate Court is satisfied as to both those matters and has not those materials before it, it shall proceed to deal with the appeal under the rules applicable to the court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or appeal.

(4) The provisions of this section with respect to an Appellate Court shall, so far as they can be made applicable, apply to a Court exercising revisional jurisdiction under Section 115 of the Code of Civil Procedure, 1908 or other enactment for the time being in force.

8. *Repeal and Saving of pending proceedings.*— The Goa Suits Valuation Act, 1965 (Act No. 13 of 1965) is hereby repealed:

Provided that, nothing in this Act shall be construed to affect the jurisdiction of any Court—

(a) with respect to any suit instituted before rules framed under Section 3 applicable to the valuation of the suit take effect, or any other section of the Act comes into force, as the case may be, or

(b) with respect to any appeal arising out of any such suit.

9. *Power to remove difficulties.*— (1) If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiration of a period of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the Legislative Assembly of Goa.

Secretariat,  
Porvorim-Goa.  
Dated: 09-09-2025.

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