



The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026

Act No. 19 of 2026

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GOVERNMENT OF GOA

Department of Law

Legal Affairs Division

Notification

7/28/2026-LA/173

Date : 18-Sep-2026

The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026 (Goa Act 19 of 2026), which has been passed by the Legislative Assembly of Goa on 02/09/2026 and assented to by the Governor of Goa on 18/09/2026, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim.

The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026

(Goa Act 19 of 2026)

[18-09-2026]

AN

ACT

to amend certain enactments as in force in the State of Goa with a view to reduce regulatory and compliance burden, decriminalizing minor and technical contraventions, promoting trust-based and risk-proportionate governance, facilitating transparent and time-bound delivery of business-related services, strengthening co-ordinated and single-window approval mechanisms, facilitating investment and improving the ease of doing business in the State of Goa, and for matters connected therewith or incidental thereto.

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 Ease of Doing Business (Miscellaneous Amendments) Act, 2026.

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

Provided that different dates may be appointed for different provisions of this Act and for different amendments specified in the Schedule hereto, and any reference in any such provision to the commencement of this Act shall be hereto construed as a reference to the coming into force of that provision or amendment, as the case may be.

2. *Amendment of certain enactments.*— The enactments specified in column (4) of the Schedule hereto are hereby amended to the extent and in the manner specified in the corresponding entry in column (5) thereof.

3. *Construction of references.*— Unless otherwise expressly provided in the Schedule hereto, any reference in any law, rule, regulation, notification, order, scheme, instrument, contract, license, permission, approval or proceeding to a provision amended by this Act shall, on and from the commencement of the relevant amendment, be construed as a reference to that provision as so amended.

4. *Savings.*— Unless otherwise expressly provided in the Schedule hereto, the amendment of any enactment by this Act shall not affect,

(a) the previous operation of the enactment so amended, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the enactment so amended;

(c) any penalty, forfeiture or punishment incurred in respect of any offence or contravention committed before the commencement of the relevant amendment; or

(d) any investigation, inquiry, adjudication, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment,

and any such investigation, inquiry, adjudication, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the relevant amendment had not been made.

5. *Pending applications and proceedings.*— (1) Unless otherwise expressly provided in the Schedule, every application, appeal, revision, review, inquiry, adjudication or other proceeding pending immediately before the commencement of an amendment made by this Act shall, on and from such commencement, be dealt with and disposed of in accordance with the enactment as amended by this Act.

(2) Where the application of the enactment as amended would prejudicially affect a vested right, impose a new penalty in respect of past conduct, or render unlawful anything lawfully done before such commencement, the matter shall, to that extent, be dealt with in accordance with the law in force immediately before such commencement.

6. *Continuation of rules, regulations and other instruments.*— All rules, regulations, notifications, orders, schemes, appointments, licenses, permissions, approvals, directions and other instruments made, issued or granted under an enactment amended by this Act and in force immediately before the commencement of the relevant amendment shall, insofar as they are not inconsistent with that enactment as so amended, continue to be in force until amended, superseded, rescinded or withdrawn by the competent authority.

“SCHEDULE

(See Section 2)

Serial No.	Year	Act No.	Short title of enactment	Extent and manner of amendment
(1)	(2)	(3)	(4)	(5)
1.	2024	15	The Goa Court-Fees Act, 2024	(4) In Section 49, for sub-section (3), the following shall be substituted, namely:—

				“(3) Any person appointed to sell stamps, who,— (a) with fraudulent intent, disobeys any rule made under this section, or sells or offers for sale any stamp without being duly appointed, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both; (b) without any fraudulent intent, contravenes any rule made under this section, shall be liable to penalty not exceeding ten thousand rupees.”. (B) After Section 49, the following sections shall be inserted, namely:— “49A. <i>Adjudication of penalties.</i>— (1) For the purpose of adjudicating penalties under Clause (b) of sub-section (3) of Section 49, the Government may appoint an officer not below the rank of Deputy Collector or any officer equivalent in rank as an adjudicating officer for holding an inquiry and imposing penalties: Provided that the Government may appoint as many adjudicating officers as may be required. (2) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer may be useful for, or relevant to, the subject matter of the inquiry, and if, on such inquiry, he is satisfied that the person concerned has contravened any rule made under sub-section (1) of Section 49, he may impose such penalty as deemed fit by him, subject to the amount mentioned under Clause (b) of sub-section (3) of the said section: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 49B. <i>Appeal.</i>— (1) Whoever aggrieved by an order of the adjudicating officer under Section 49A may, within thirty days from the date of receipt of such order, prefer an appeal to the Collector of the District or before any officer equivalent in rank designated as such by the Government as an appellate authority. (2) An appeal may be admitted after the expiry of the period of thirty days, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (3) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (4) An appeal under sub-section (1) shall be disposed of within a period of sixty days from the date of filing. (5) If penalty imposed by the adjudicating officer under sub-section (1) of Section 49A or by an order of the appellate authority under sub-section (3) of this section, as the case may be, is not deposited, the amount shall be recovered as arrears of land revenue.”
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2.	1965	22	The Goa Industrial Development Act, 1965	(4) After Section 28, the following section shall be inserted, namely:— “28A. <i>Grant of freehold rights.</i>— (1) Notwithstanding anything contained in any regulation, agreement or order, and subject to the provisions of this Act, the Corporation may grant freehold rights over any plot or premises allotted in an industrial estate or industrial area, in such manner, subject to such terms and conditions, and upon payment of such freehold premium, as may be specified by regulations. (2) Where the Corporation is satisfied that any person who has obtained freehold rights under sub-section (1) has used the plot or premises for any purpose other than a purpose specified in the regulations, the Corporation may, after giving a notice and a reasonable opportunity of being heard, by order, cancel such freehold rights and take possession of the plot or premises in such manner as may be specified by regulations. (3) Where any person who has obtained freehold rights under sub-section (1) fails to intimate the Corporation regarding transfer, lease, amalgamation or bifurcation of the plot or premises, the Corporation may, after giving a notice and a reasonable opportunity of being heard, by order, impose such penalty as may be specified by regulations. (4) Any person aggrieved by an order made under this section may, within sixty days from the date of communication of such order, prefer an appeal to such appellate authority and in such manner as may be specified by regulations.”. (B) In Section 18, after sub-section (3), the following sub-section shall be inserted, namely:— “(3A) Notwithstanding anything contained in this section, all monies received by the Corporation as freehold premium under Section 28A shall be maintained as a separate fund, and the Corporation shall determine the manner in which such fund shall be managed.”. (C) In Section 23, after sub-section (2), the following sub-section shall be inserted, namely:— “(3) Notwithstanding anything contained in this Act or in any other law for the time being in force, no money received under sub-section (3A) of Section 18 shall be spent except the interest or returns earned thereon: Provided that any interest or returns remaining unutilized after meeting the expenditure incurred during a financial year shall be credited to, and form part of, the fund referred to in sub-section (3A) of Section 18.”. (D) In Section 37A, in sub-section (1), after Clause (c), the following proviso shall be inserted, namely: (i) “Provided that the Municipalities and the Village Panchayats which were receiving house tax from the occupants in the industrial estates under their respective laws shall be compensated by the Government to the extent of the last financial year’s collection of taxes, for such period as may be determined by the Government, which shall not be less than five years.”;
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				(ii) in sub-section (1), after the proviso so inserted, the following clause shall be inserted, namely: “(d) make such other provision as may be necessary for the purpose of enforcement of the provisions applicable to that area.”; (iii) after sub-section (1), the following sub-sections shall be inserted, namely:— “(2) Before the publication of a notification under sub-section (1), the Government shall cause to be published in the Official Gazette and also in at least one newspaper published in a language other than English and circulating in the area proposed to be specified in the notification, a proclamation inviting all persons who entertain any objection to the said proposal to submit the same in writing, with reasons, to the Government within two months from the date of publication of the proclamation in the Official Gazette. (3) No notification under sub-section (1) shall be issued by the Government unless the objections, if any, submitted under sub-section (2), are in its opinion insufficient or invalid.”. (E) In Section 37B, (i) in sub-section (1),— (a) for the words “appoint a Committee”, the expression “appoint a Committee to be called the Industrial Planning and Developing Committee, hereinafter referred to as the Committee,” shall be substituted; (b) clause (ii) shall be omitted; (c) in clause (iv), after the words “to be nominated by the Government”, the words “or a retired Town Planner or Chief Town Planner of the Government of Goa to be appointed by the Corporation on contractual basis” shall be inserted; (d) in clause (iv), the following, “to decide and dispose of all applications for land development, permissions, No Objection Certificate, construction of building under all local or special laws including Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975) and rules framed thereunder (hereinafter in this section referred to as the said Act)”, shall be omitted; (e) after clause (iv), the following clauses shall be inserted, namely:— “(v) officers deputed by the Inspectorate of Factories and Boilers, Government of Goa, to be nominated by the State Government—Members; (vi) officers deputed by the Directorate of Fire and Emergency Services, Government of Goa, to be nominated by the State Government—Members; (vii) members of the Goa State Pollution Control Board, to be deputed and nominated by the Board—Members.”; (ii) in sub-section (2), after the expression “Planning and Development Authority in a planning area, under the laws in force”, the expression:
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				“and decide and dispose of all applications for land development, permissions, No Objection Certificate, construction of building under all local or special laws including Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975) and rules framed thereunder, hereinafter in this section referred to as the said Act” shall be inserted; (iii) in sub-section (5), for the expression “may prefer an appeal to the Goa Town and Country Planning Board. The provisions of Section 45 of the said Act, and the rules framed thereunder, shall, mutatis mutandis, apply to such appeal.”, the expression “may, within sixty days from the date of communication of such order, prefer an appeal to such appellate authority and in such manner, as may be specified by the regulations.” shall be substituted; (iv) after sub-section (5), the following sub-sections shall be inserted, namely:— “(6) Subject to such notification as may be issued by the State Government, the officers deputed under Clause (v) of sub-section (I) shall, within an industrial area, exercise such powers and discharge such functions as may be necessary for granting approvals under the applicable law relating to factories, including the grant of previous permission and license under the Factories Act, 1948 (Central Act 63 of 1948). (7) Subject to such notification as may be issued by the State Government, the officers deputed under Clause (vi) of sub-section (I) shall, within an industrial area, exercise such powers and discharge such functions as may be necessary for granting approvals under the applicable law relating to fire safety, including the grant of no objection certificates under the applicable law. (8) Subject to an order issued by the Goa State Pollution Control Board under the applicable law, the members under Clause (vii) of sub-section (I) shall, within an industrial area, exercise such powers and discharge such functions as may be necessary for granting approvals under the applicable law relating to prevention and control of pollution, including grant of Consent to Establish and Consent to Operate under the Water (Prevention and Control of Pollution) Act, 1974 (Central Act 6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (Central Act 14 of 1981), in respect of industries other than red category industries. (9) The officers deputed under Clauses (iv), (v) and (vi), and the members deputed under Clause (vii) of sub-section (I), shall, during the period of their deputation to the Committee, be under the administrative control and supervision of the Managing Director of the Corporation, without prejudice to the exercise of their powers and discharge of their functions under the applicable law.”; (v) the matter appearing after sub-section (5), beginning with the proviso “Provided that the Municipalities and the Village Panchayats...” and ending with sub-section (3), shall be omitted. (F) In Section 51, in sub-section (I), after clause (c), the following clause shall be inserted, namely:—
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				“(ca) under Section 28A, the manner and terms and conditions for grant of freehold rights, the freehold premium, the manner of cancellation of freehold rights and taking possession of the plot or premises, the imposition of penalty, the appellate authority and the manner of preferring appeals;”.
3.	2013	19	The Goa (Right of Citizens to Time-Bound Delivery of Public Services) Act, 2013	(A) In Section 2,— i. after Clause (c), the following clauses shall be inserted, namely:— “(ca) “business entity” means a sole proprietorship, partnership firm, limited liability partnership, company, co-operative society, society, trust or any other person or undertaking carrying on or proposing to carry on any lawful business, profession, trade or commercial activity in the State of Goa, and includes its duly authorised representative; (cb) “business service” means a public service notified under Section 4 which is applied for by or on behalf of a business entity in connection with the establishment, operation, expansion, diversification, transfer or closure of a business, or compliance with any regulatory requirement applicable to such business; (cc) “electronic service delivery platform” means a portal, application or other electronic system notified or authorised by the Government for receipt, processing, tracking or delivery of a public service;” ii. for Clause (e), the following clause shall be substituted, namely:— “(e) ‘eligible person’ means,— (a) a citizen of India residing in the State of Goa; and (b) in relation to a business service, a business entity;”. iii. after Clause (m), the following clause shall be inserted, namely:— “(n) ‘system-generated appeal’ means an appeal automatically generated, registered and transmitted electronically under Section 6A without the business entity being required to file a separate memorandum of appeal.” (B) In Section 3, in sub-section (I), for the words “every eligible person residing in the State of Goa”, the expression “every eligible person, being a person residing in the State of Goa or a business entity,” shall be substituted. (C) In Section 6, in sub-section (I), for the words “Any person”, the expression “Subject to Section 6A, any person,” shall be substituted. (D) After Section 6, the following section shall be inserted, namely:— “6A. <i>System-generated appeal for business services.</i>— (I) Notwithstanding anything contained in Section 6, where a business service is not finally disposed of by delivery of such service within the specified time limit, the electronic service delivery platform shall, immediately upon expiry of

				the specified time limit, automatically generate, register and transmit an appeal to the Appellate Authority. (2) An appeal generated under sub-section (1) shall be deemed to have been preferred by the business entity within time, and no separate application, memorandum, fee or other act of the business entity shall be necessary.
				(3) The electronic record of the application, acknowledgement, deficiency communications, responses, orders, communications and audit trail shall form the record of appeal, and an electronic intimation containing the appeal number and date shall be sent to the business entity, designated officer and Appellate Authority. (4) The business entity may withdraw the system-generated appeal at any time before its disposal in such manner as may be prescribed. (5) The provisions of Sections 6 and 7 shall, so far as may be, apply to a system-generated appeal under this section. (6) The specified time limit shall be computed from the date on which a complete application, together with the documents and fee prescribed for the business service, is received on the electronic service delivery platform: Provided that the specified time limit shall be suspended only where a consolidated notice specifying the deficiency and its legal basis is communicated to the business entity within such period and in such manner as may be prescribed and shall resume upon receipt of the information or document necessary to cure such deficiency. (7) Failure or unavailability of the electronic service delivery platform shall not extinguish the right to a system-generated appeal, and the appeal shall be generated or registered through such alternative process and within such period as may be prescribed. (8) Nothing contained in this section shall affect the validity of any notification, order, appointment, application, appeal or proceeding made or taken under this Act before the commencement of The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026, and the same shall continue insofar as it is not inconsistent with this Act as amended by The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026.” (E) For Section 16, the following section shall be substituted, namely:— “16. <i>Persons entitled to rights.</i>—The rights conferred by this Act shall be available to every eligible person in accordance with the provisions of this Act: Provided that the rights relating to a business service shall be available to a business entity only in respect of a public service notified under Section 4: Provided further that any compensation awarded or fine imposed shall be paid by, and recovered from, the officer or person responsible for such lapse and not out of the Consolidated Fund of the State.”

4.	2025	23	The Goa, Shops and Establishments (Registration of Employment and Conditions of Service) Act, 2025	(A) In Section 1, the following sub-section shall be substituted namely:— “(3) The provisions of this Act shall apply to every establishment as defined under the Act.”. (B) In Section 2,— i. In Clause c,— (a) in sub-clause (i) for the words “charitable or other trust”, the words “The Goa Co-operative Societies Act, 2001 (Goa Act No. 36 of 2001) or charitable or other trust” shall be substituted. (b) in sub-clause (ii), for the expression “or professional consultant; and”, the expression “or professional consultant engaging five or more employees; and” shall be substituted; ii. after Clause (d) following clause shall be inserted, namely:— “(da) “employee” means any person (other than an apprentice engaged under the Apprenticeship Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and includes a person declared to be an employee by the Government, but does not include any member of the Armed Force of the Union”; iii. In Clause (h) for the expression “The Factories Act, 1948 (Central Act 63 of 1948)” the expression “The Occupational Safety, Health and Working Conditions Code, 2020 (Central Act 37 of 2020)”, shall be substituted; iv. In Clause (w),— (a) for the word “workers”, the word “employee” shall be substituted; (b) for the expression “The Factories Act, 1948 (Central Act 63 of 1948)” the expression “The Occupational Safety, Health and Working Conditions Code, 2020 (Central Act 37 of 2020)”, shall be substituted; v. In Clause (y) for the word “worker”, the word “employee” shall be substituted; vi. in Clause (za), for expression “The Payment of Wages Act, 1936 (Central Act 4 of 1936)”, the expression “The Code on Wages, 2019 (29 of 2019)” shall be substituted; vii. Clause (zd) shall be omitted. (C) In Section 3,— i. in Clause (5),— (a) for the words “A worker”, the words “An employee” shall be substituted; (b) the expression, “managerial or supervisory” shall be omitted; ii. Clauses (6) and (8) shall be omitted.
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				(D) In Section 4 and in all other sections, wherever the words “worker” and “workers” occurs, they shall be substituted with the words “employee” and “employees” respectively. (E) Section 6, Clause (i) shall be omitted. (F) For Section 7 the following section shall be substituted, namely:— <i>“7. Intimation of establishment employing less than ten employees.— (1) With a period of sixty day from the date of commencement of The Goa Ease of Doing Business (Miscellaneous Amendments) Act, 2026 or the date on which establishment commences its business, the employer of every establishment employing less than ten employees shall give an intimation of having commenced the business by submitting online application as may be prescribed, containing details such as name of the employer and manager, name of establishment, nature of business, number of workers and such other details as may be prescribed.</i> (2) The employer of every establishment employing less than ten employees shall intimate to the Facilitator-cum-Inspector within thirty days any changes in the business or particulars of the establishment. (3) The employer of such establishment employing less than ten employees shall intimate to the Facilitator-cum-Inspector within thirty days from the date of the closing of the business that the establishment has been closed for business in such form and manner as may be prescribed. (G) Sections 8, 9 and 10 shall be omitted. (H) For Section 12, the following section shall be substituted, namely:— <i>“12. Daily and weekly hours of work in establishment and interval for rest.— (1) The number of hours of work which shall constitute a normal working day inclusive of interval for rest, shall be as prescribed by the Government.</i> (2) The period and hours of work shall be informed well in advance to all the employees in writing and a copy of the same shall be sent to the Facilitator-cum-Inspector electronically or otherwise.”. (I) In Section 13, for the expression “of a worker in establishment shall not exceed twelve hours in any day, and in case a worker entrusted with intermittent nature of work or urgent work, the spread over shall not exceed fourteen hours”, the expression “of an employee in an establishment shall be as notified by the Government” shall be substituted. (J) In Section 14, in sub-section (2), the existing proviso shall be omitted. (K) In Section 15, sub-sections (1), (4) and (5) shall be omitted. (L) In Section 16, in sub-section (1), for the expression “7.00 a.m. and 7.30 p.m.” the expression “6.00 a.m. and 7.00 p.m.” shall be substituted. (M) Sections 17, 18 and 19 shall be omitted.
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				(N) In Section 20, in sub-section (7),— (i) in Clause (a), for the expression “Industrial Employment (Standing Orders) Act, 1946 (Central Act 26 of 1946)”, the expression “Industrial Relations Code, 2020 (35 of 2020)” shall be substituted; (ii) in Clause (b) for the expression “Maternity Benefits Act, 1961 (Central Act 53 of 1961)”, the expression “Code on Social Security, 2020 (36 of 2020)” shall be substituted. (O) Sections 25 and 26 shall be omitted. (P) In Section 27, in sub-section (3), the words “and in his absence the manager” shall be omitted. (Q) For Section 40, the following section shall be substituted, namely: — 40. <i>Application of the Employees’ Compensation Act, 1923.</i>— “The provisions of the Employees Compensation provided under the Code on Social Security, 2020 (36 of 2020) and the rules made there under shall apply to every establishment.”
5.	1974	21	The Goa, Town and Country Planning Act, 1974	In Section 49, after the second proviso to sub-section 6, the following proviso shall be inserted namely:— “Provided further that no such certificate of sanction shall be required to be produced for the purpose of transferring land in favor of the Forest Department for compensatory afforestation.”

Secretariat,
Porvorim-Goa.
Dated: 18-09-2026.

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

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Notification

7/20/2026-LA/174

Date : 18-Sep-2026

The Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Act, 2026 (Goa Act 21 of 2026), which has been passed by the Legislative Assembly of Goa on 02/09/2026 and assented to by the Governor of Goa on 11/09/2026, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim.

The Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Act, 2026
(Goa Act 21 of 2026) [11-09-2026]

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ACT

further to amend the Legislative Diploma No. 2070 dated 15-4-1961, in its application to the State of Goa.

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