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Revenue Department,  
Government of Goa,  
Secretariat, Porvorim-Goa. 403 521

No:35/08/01/2026-RD/ 782

Dated: 17/06/2026

To

✓ The Controller General of Patents, Designs  
and Trade Marks & Registrar of Geographical Indications,  
Government of India,  
Ministry of Commerce & Industry,  
Department for Promotion of Industry & Internal Trade,  
Bauddik Sampada Bhawan,  
Plot No. 32, Sector-14, Dwarka,  
New Delhi - 110078.



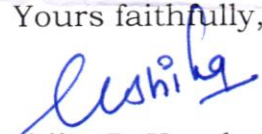
**Subject: Regarding applicable Stamp Duty on Power of Authorization as per The Indian Stamps Act for matter relating to Intellectual Property.**

Sir,

I am directed to refer to your D.O. letter No. CG/F/CGPDTM/DL-05/3262 dated 21/05/2026 addressed to the Commissioner-cum-Secretary (Revenue), Revenue Department, Government of Goa, Secretariat, Porvorim on the above cited subject matter, please find enclosed herewith the requisite information, as desired:

- i. Applicable Stamp Duty amount/rate for GPA – **As per the Annexure-A.**
- ii. **Same as per point (i) above.**
- iii. Relevant statutory provision/ article under the applicable Stamp Act - **Article 48-Power of Attorney,**
- iv. Vide Order No. 35/01/01/2024-RD/2953 dated 28/10/2025 (**Annexure B**) the State Government has accorded approval to appoint National E-Governance Services Limited (**NeSL**) as its “Authorised Collection Centre” for online payment of stamp duty through Stock Holding Corporation of India Limited (**SHCIL**) with respect to Article “48-Power of attorney relating to movable property” alongwith 17 nos. of other Non-Registrable documents. Normal physical stamp paper or e-stamp mode is available for payment. The Franking system is discontinued in the State of Goa.
- v. There is no exemption or special provision made by the State of Goa on payment of Stamp Duty under the Article 48-Power of Attorney.

Yours faithfully,

  
(Vrushika P. Kauthankar)  
**Under Secretary (Rev - I)**

**Encl.: Annexure-A & B.**

Annexure - A

Schedule I-A of The Indian Stamp Act, 1899  
as in force in the State of Goa.

2/c

	<p>a) When an instrument of partition containing agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy five paise.</p> <p>b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.</p> <p>c) where a final order for effecting partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy five paise.</p>
<sup>220</sup> 45. PARTNERSHIP — <sup>(1)</sup> —Instrument of —	
(a) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed rupees 50,000/	Five hundred rupees.
(b) where such share contribution brought in by way of cash is in excess of rupees 50,000/-, for every rupees 50,000/- or part thereof	Five hundred rupees, subject to a maximum duty of rupees five thousand.
(c) where such share contribution is brought in by way of property, excluding cash	The same duty as is leviable on conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property.
(2) Dissolution of partnership or retirement of partner— (a) where on a dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property, subject to a minimum of rupees one hundred.
(b) in any other case	Two hundred rupees/
47. POLICY OF INSURANCE—	See Schedule-I
48. <sup>221</sup> POWER OF ATTORNEY not being a Proxy:—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents	One hundred rupees.

<sup>220</sup> Substituted by the Indian Stamp (Goa Amendment) Act, 2013 section 6 w.e.f. 1-6-2013

<sup>221</sup> Substituted by the Indian Stamp (Goa Amendment) Act, 2013 section 6 w.e.f. 1-6-2013

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882)	One hundred rupees.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a)	One hundred rupees.
(d) when authorising one person to act in more than one transaction or generally	One hundred rupees.
(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally	One hundred rupees.
(f) when authorizing to sell or transfer immovable property,—	
(i) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter or such other close relative; and	Five hundred rupees.
(ii) in any other case	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.
(g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.
(h) in any other case	One hundred rupees for each person authorised.
<i>Explanation I.—For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</i>	
<i>Explanation II.— The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).</i>	
<i>Explanation III.— Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney]</i>	
49. <b>PROMISSORY NOTE.</b>	See Schedule I.
50. <b>PROTEST OF BILL OR NOTE</b> , that is to say, any declaration in writing made by a Notary Public bill or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	<sup>222</sup> [One hundred rupees]
51. <b>PROTEST BY THE MASTER OF SHIP</b> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	<sup>223</sup> [One hundred rupees]
<i>See also Note of Protest by the Master of a Ship (No. 44).</i>	
52. <b>PROXY.</b>	See Schedule I.
53. <b>RECEIPTS.</b>	See Schedule I.
54. <b>RECONVEYANCE OF MORTGAGED PROPERTY—</b>	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;	The same duty is leviable on a conveyance under clause (a) of Article

<sup>222</sup> Substituted by the Indian Stamp (Goa Amendment) Act, 2013 section 6 w.e.f. 1-6-2013

<sup>223</sup> Substituted by the Indian Stamp (Goa Amendment) Act, 2013 section 6 w.e.f. 1-6-2013.

## Department of Revenue

## Order

35/01/01/2024-RD/2953

Date : 28-Oct-2025

Read: Order No. 35/01/01/2024-RD/1893 dated 04-04-2025.

Sanction of the Government is hereby accorded to the Stock Holding Corporation of India Limited (SHCIL) to appoint National E-governance Service Limited (NeSL) as its "Authorised Collection Centre" for online payment of stamp duty through SCHIL for following Non-Registrable documents.

Sr. No.	Article No. as per Schedule 1 per the Indian Stamp Act, 1899	Description
1.	1	Acknowledgement
2.	4	Affidavit
3.	5(d)	Agreement or memorandum of agreement relating to secure the repayment of loan made by bank/Finance company
4.	6	Agreement or any other document (memorandum etc..) relating to the deposit of title deeds, pawn or pledge relating to movable property.
5.	15	Bond
6.	21	Composition Deed
7.	26	Debenture
8.	31	Further charge relating to movable property
9.	33	Indemnity-bond
10.	34 (a) (i)	Lease less than one year
11.	36	Bank guarantee/Letter of credit
12.	37	Letter of License
13.	39	Mortgage deed with respect to movable property
14.	48	Power of attorney relating to movable property
15.	54	Re-conveyance of Mortgage relating to movable property
16.	56	Respondentia Bond
17.	57	Security Bond
18.	12	Award

This supersedes the earlier Order No. 35/01/01/2024-RD/1893 dated 04-04-2025.

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

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

Porvorim.