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GOA

ANINDITA MUKHERJEE*

The Goan legislature is unicameral, consisting of a Legislative Assembly (Vidhan Sabha) with 40 members. In 2023, the ruling coalition in the state—the Bhartiya Janata Party led National Democratic Alliance—had 33 members, while the opposition had seven members in the House.

The Assembly met for a total of 26 days, over three sessions; a paltry number, but a 100% increase over its performance in 2022, when it met for 13 days.¹ As is typical, the Budget session was the longest, with 18 working days, while the other two sessions were for four days each. The House records indicate that most members attended all of the 26 days.

Given that the State and the Union were governed by the same alliance during this period, there was little friction in relation to the powers of the Governor and the President. Bills passed by the House received assent without inordinate delays. The substantive matter of contention in the Assembly, reflected in the debates on Bills introduced and in the discussions in general, was on the question of land and its governance. A vast majority of the legislative output of the Assembly involved the categorization of land and the control of different authorities over property and land revenue. These legislative interventions have to be read in the context of the ongoing conflicts between long-time residents of Goa and the real-estate industry, and between ecological concerns and the development of infrastructure and heavy industries in the state.

Quantitative Analysis

Despite sitting for a limited number of days, Goa's legislative output in 2023 was substantial. Forty Government Bills were introduced and passed over the course of the 26

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¹ Manas Gubbi, Niranjana S Menon & Siddharth Mandrekar Rao, *Annual Review of State Law 2022*, PRS LEGISLATIVE RESEARCH, May 2023, 1.

days that the Assembly functioned. In the first session (four days), 12 Bills were passed, of which 11 were introduced on one day and passed the next, while one was introduced and passed on the same day. From the time-data available on the discussions, 10 substantive Bills were passed on January 18, in 148 minutes, averaging under 15 minutes of discussion per statute. In the second session (four days), seven Bills were introduced over two days and passed on one day. 137 minutes were devoted to the discussion of these Bills, averaging just under 20 minutes per statute.

The last session for the year was the Budget session that spanned 18 days. Nineteen Bills were introduced, considered and passed by the Assembly in this period. Of these, eight were passed on one day, in 52 minutes, averaging 6.5 minutes of discussion per statute. Time-data is available in the Report of Business for some days, not all, as a consequence of which these numbers are not comprehensive. Nevertheless, they indicate a lack of interrogation of statutes before enactment.

Of the 35 substantive bills passed, 30 amended or repealed existing statutes, while five were entirely new enactments. Over the course of the year, 45 Acts received assent and were published in the State Gazette. Of these, one was passed in 2019,² six in 2022³ and 38 in 2023. Two bills passed by the Assembly were reserved for the President's consideration by the Governor and did not receive assent in 2023.⁴ Four Ordinances were promulgated in the year.⁵

Thematic Analysis

In this section, I shall focus on the 35 substantive bills that were introduced and passed by the Legislative Assembly in 2023 alongside the 4 ordinances that were promulgated by the Governor in that year. Within these, greater space has been devoted to enactments that

² The Factories (Goa Amendment) Act, 2019 (Goa Act 17 of 2023).

³ The Goa Ferries (Amendment) Act, 2022 (Goa Act 8 of 2023); The Goa Public Health (Amendment) Act, 2022 (Goa Act 23 of 2023); The Goa Irrigation (Amendment) Act, 2022 (Goa Act 24 of 2023); The Goa Tillari Irrigation Development (Amendment) Act, 2022 (Goa Act 25 of 2023); The Goa Ground Water Regulation (Amendment) Act, 2022 (Goa Act 26 of 2023); The Goa Command Area Development (Amendment) Act, 2022 (Goa Act 27 of 2023).

⁴ The Societies Registration (Goa Amendment) Bill, 2023 received Presidential assent in 2024, while the Goa Highways Law (Revival of Operation, Amendment and Validation) Bill, 2023 has not, as of the date of publication, received assent.

⁵ The Goa Regularisation of Unauthorized Construction (Amendment) Ordinance, 2023 (Ordinance No. 1 of 2023); The Goa Staff Selection Commission (Amendment) Ordinance, 2023 (Ordinance No. 2 of 2023); Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023); The Goa Staff Selection Commission (Second Amendment) Ordinance, 2023 (Ordinance No. 4 of 2023).

were hotly contested (whether in the Assembly or in the public sphere generally), have significant impact, or stand out for particular reasons.

The following table shows the thematic break-up of the bills passed by the Assembly in 2023.

Substantive Area	Number of Statutes
Appropriation Acts ⁶	5
Administration ⁷	3
Bodies Incorporated ⁸	3
Land Use and Planning ⁹	10
Local Government ¹⁰	1
Local Government + Land Use and Planning ¹¹	3
Property ¹²	3

⁶ The Goa Appropriation Act, 2023 (Goa Act 1 of 2023); The Goa Appropriation (Vote on Account) Act, 2023 (Goa Act 14 of 2023); The Goa Appropriation (No. 2) Act, 2023 (Goa Act 15 of 2023); The Goa Appropriation (No. 3) Act, 2023 (Goa Act 28 of 2023); The Goa Appropriation (No. 4) Act, 2023 (Goa Act 29 of 2023).

⁷ The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2023 (Goa Act 30 of 2023); The Goa Staff Selection Commission (Amendment) Act, 2023 (Goa Act 41 of 2023); The Goa Scheduled Castes, Scheduled Tribes and Other Backward Classes Category (Regulation of Issuance and Verification of Caste Certificate) Act, 2023 (Goa Act 45 of 2023).

⁸ The Goa Co-operative Societies (Amendment) Act, 2023 (Goa Act 16 of 2023); The Goa Co-operative Societies (Second Amendment) Act, 2023 (Goa Act 42 of 2023); The Societies Registration (Goa Amendment) Bill, 2023 (Bill No. 37 of 2023).

⁹ The Goa Regularisation of Unauthorized Construction (Amendment) Act, 2023 (Goa Act 2 of 2023); The Goa Town and Country Planning (Amendment) Act, 2023 (Goa Act 4 of 2023); The Goa (Regulation of Land Development and Building Construction) (Amendment) Act, 2023 (Goa Act 5 of 2023); The Goa Land Revenue Code (Amendment) Act, 2023 (Goa Act 6 of 2023); The Goa (Mopa Airport Development Authority) (Amendment) Act, 2023 (Goa Act 12 of 2023); The Goa Restriction on Transfer of Agricultural Land Act, 2023 (Goa Act 18 of 2023); The Goa Regularisation of Unauthorised Construction (Amendment) Act, 2023 (Goa Act 19 of 2023); The Goa Town and Country Planning (Second Amendment) Act, 2023 (Goa Act 20 of 2023); The Goa Regularisation of Unauthorised Construction (Third Amendment) Act, 2023 (Goa Act 36 of 2023); The Goa Information Technology Development (Amendment) Act, 2023 (Goa Act 40 of 2023).

¹⁰ The Goa Municipalities (Amendment) Act, 2023 (Goa Act 10 of 2023).

¹¹ The Goa Panchayat Raj (Amendment) Act, 2023 (Goa Act 13 of 2023); The Goa Municipalities (Amendment) Act, 2023 (Goa Act 21 of 2023); The Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Act, 2023 (Goa Act 22 of 2023).

¹² The Goa Public Premises (Eviction of Unauthorised Occupants (Amendment) Act, 2023 (Goa Act 33 of 2023); The Goa Succession, Special Notaries and Inventory Proceeding (Amendment) Act, 2023 (Goa Act 35 of 2023); The Goa Highways Law (Revival of Operation, Amendment and Validation) Bill, 2023 (Bill No. 22 of 2023).

Substantive Area	Number of Statutes
Records ¹³	2
Revenue – Industry ¹⁴	4
Revenue – Land ¹⁵	2
Miscellaneous ¹⁶	4
Total	40

Administration

The most significant development in this substantive area was the enactment of the Goa Scheduled Castes, Scheduled Tribes and Other Backward Classes Category (Regulation of Issuance and Verification of Caste Certificate) Act, 2023, along the lines of a similar statute in Maharashtra.¹⁷ It was enacted to ostensibly give effect to the directions of the Supreme Court asking governments to ensure that caste certificates are verified to protect against the use of false certificates to corner the benefits of affirmative action.¹⁸

Like in Maharashtra, the statute sets up a two-pronged process for the issuance and verification of caste certificates. It defines the competent authority to issue certificates, an appellate authority for individuals to contest the decision of the issuing authority, and a scrutiny committee to verify certificates issued. The Goan statute goes further than its Maharashtra counterpart, in that it requires individuals to get their certificates verified within

¹³ The Goa Public Records Act, 2023 (Goa Act 39 of 2023); The Goa Ancient and Historical Records, Acquisition and Preservation Act, 2023 (Goa Act 43 of 2023).

¹⁴ The Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023); The Goa Goods and Services Tax (Amendment) Act, 2023 (Goa Act 31 of 2023); The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023); The Goa Value Added Tax (Second Amendment) Act, 2023 (Goa Act 38 of 2023).

¹⁵ The Indian Stamp (Goa Amendment) Act, 2023 (Goa Act 7 of 2023); The Indian Stamp (Goa Second Amendment) Act, 2023 (Goa Act 32 of 2023).

¹⁶ The Goa Appropriation Acts (Repeal) Act, 2023 (Goa Act 3 of 2023); The Goa Private Universities (Amendment) Act, 2023 (Goa Act 11 of 2023); The Goa Waste Management (Amendment) Act, 2023 (Goa Act 37 of 2023); The Goa Non-Biodegradable Garbage (Control) (Amendment) Act, 2023 (Goa Act 44 of 2023).

¹⁷ The Maharashtra Scheduled Castes, Scheduled Tribes, De-notified Tribes (Vimukta Jatis), Nomadic Tribes, Other Backward Classes and Special Backward Category (Regulation of Issuance and Verification of) Caste Certificate Act, 2000 (Maharashtra Act 23 of 2001).

¹⁸ Kumari Madhuri Patil v. Additional Commissioner, Tribal Development, 1994 (6) SCC 241.

three months of issuance, failing which their certificates will be automatically deemed to be invalid.¹⁹

While the desire to root out false certificates is, in itself, laudable, the process the Act sets in place is questionable for two reasons: first, that it increases bureaucratic entanglement and places greater burdens on individuals whose ability to navigate such procedures may, in the first instance, be limited. This is especially the case for first generation students. The statute could well have placed the burden of verification on institutions that enrol or employ, but has chosen to make it a purely individual exercise.²⁰

Given that the consequences of failing to validate certificates is the loss of the seat/job in question, this failure to account for differential ability to meet the statute's requirements is worrisome. Second, while the responsibilities of the individual are statutorily encoded—the timelines within which they must act, in particular—the same cannot be said of the responsibility placed on the scrutiny committee. There, the statute simply leaves the entire procedure to the executive to determine,²¹ thus giving the government a free hand in defining its own duties. The law appears to have been passed with little debate, however.

The Goa Staff Selection Commission Act, 2019²² was amended twice through Ordinances. An amendment made to the parent Act in 2022 had allowed for government departments to follow their own procedures for hiring announced before January 2022, and required that these selections be completed within a year of the amendment coming into force. With the 2023 amendments, this timeline stood extended to January 2024.

In what was possibly the least contentious enactment of the year, the Goan legislature also increased daily allowances, travel allowances, pensions, fuel allowance, advances for cars

¹⁹ The Goa Scheduled Castes, Scheduled Tribes and Other Backward Classes Category (Regulation of Issuance and Verification of Caste Certificate) Act, 2023 (Goa Act 45 of 2023), §8.

²⁰ Even Section 8 (2) which speaks of the institutional responsibility, limits it to directing “the person(s) so concerned to get his Caste Certificate verified by the Scrutiny Committee and obtain the validity certificate from the Scrutiny Committee within a period of 6 months.”

²¹ The Goa Scheduled Castes, Scheduled Tribes and Other Backward Classes Category (Regulation of Issuance and Verification of Caste Certificate) Act, 2023, §8(3): The Scrutiny Committee shall upon receipt of application under sub-section (1) and (2) shall seek a report from the Vigilance Cell and follow such procedure for verification of the Caste Certificate and adhere to such time limit for verification and grant of validity certificate, as prescribed.

²² Goa Act 11 of 2019.

and houses for its members.²³ The stated cost to the exchequer is INR 19 crore and 46 lakh, per annum.²⁴

Bodies Incorporated

2023 was a busy year for the law on co-operative societies²⁵ in the state. A 2021 amendment pertaining to the preparation of balance sheets, audit reports, holding of Annual General Body Meetings, etc. was made effective from April 2023,²⁶ and the law was further amended twice. The first amendment sought to clarify a 2014 amendment to the parent statute. In 2014, an amendment was made to Section 59 regarding the disqualification of directors in case of illegalities found during audits. The current amendment adds an explanation that such disqualification is for life.²⁷ Opposition members raised the concern that this amounts to inordinate power being handed to the Registrar with little to no safeguards in place to protect the interests of co-operatives and their freedom to function independently. The fact that most laws have in place disqualifications for limited periods of time, in contrast to this lifetime disqualification, was also raised. Nevertheless, the Bill passed without being sent to a select committee (as was demanded) and without any amendments.

The second amendment²⁸ was less contentious. It provided for a procedure for the resignation of members, set out certain conditions (like limits on interest rates) for societies that are in the business of lending money, in the interest of individuals seeking credit, and provided for consequences should societies fail to comply with these conditions. The amendment also added a provision empowering the government to appoint auditors if the society is unable to do so.

Finally, an amendment to the Societies Registration Act, 1860²⁹ was passed by the Legislative Assembly and referred to the President, by the Governor. The amendment allows the government to appoint an administrator for a society on a variety of widely-worded grounds, such as: there is a need to secure proper management of the business of the society generally; there is apprehension that the affairs of the society are being

²³ The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2023 (Goa Act 30 of 2023).

²⁴ *Financial Memorandum* of The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 2023 (Bill No. 43 of 2023).

²⁵ The Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001).

²⁶ Department of Co-operation, Notification No. 60/137/Amendment/2020/TS-I/RCS/4579, dated 28 February, 2023.

²⁷ The Goa Co-operative Societies (Amendment) Act, 2023 (Goa Act 16 of 2023).

²⁸ The Goa Co-operative Societies (Second Amendment) Act, 2023 (Goa Act 42 of 2023).

²⁹ Act 21 of 1860.

conducted in a manner that defeats the objects of the society. The Government can appoint an administrator in tranches of six months, up to four years. Any administrator so appointed is also indemnified, alongside other functionaries under the statute.³⁰

In sum, each of the amendments in this segment served to increase the power of the government to intervene in the functioning of bodies that are otherwise expected to be self-governing.

Property, Land Use and Planning

As is apparent from the table of bills introduced, about a third of all legislative activity in the state dealt with property (land in particular), its acquisition and zoning. These were the most hotly contested legislative interventions in the Assembly and outside. The most contentious of these, was a seemingly innocuous amendment to the town and country planning statute introducing a provision on the 'rectification of errors' in the Regional Plan.³¹ The provision allowed plot-specific alterations to the status of a parcel of land, based on applications made to the government. The absence of any limits on the executive's power to 'rectify' errors led to the reading that the provision would be used as a backdoor tool for land-use conversion. The fear bore out almost immediately, with the government beginning to recategorize large parcels of land in the interest of real-estate developers.³² The amendment along with the rules made thereafter is the subject of a constitutionality challenge.

Vying for second place for the most controversial law enacted by the Assembly, is the Goa Restriction on Transfer of Agricultural Land Act, 2023.³³ Enacted, ostensibly to safeguard the acquisition of agricultural land and its diversion towards non-agricultural use, the statute has come under fire from all quarters. Free-marketeers protest its protectionism. On the other hand, those who see value in the regulation of the use and sale of agricultural land contend that the statute is riddled with loopholes so large as to render it worthless. It defines agriculture narrowly as just the cultivation of paddy, makes exceptions for industries and government projects. The statute also mandates that if a District Collector inquires and finds that the transfer of a parcel of land has been made in contravention of the Act, the land in question would be forfeited to the Government, raising questions about the extent of power granted to the executive.

³⁰ The Societies Registration (Goa Amendment) Bill, 2023 (Bill No. 37 of 2023).

³¹ The Goa Town and Country Planning (Amendment) Act, 2023 (Goa Act 4 of 2023).

³² Ayaskant Das, *Land Use of Large Goa Orchards Changed at the Behest of Real Estate Developers?*, NEWSCLICK, May 6, 2023, <https://www.newsclick.in/land-use-large-go-a-orchards-changed-behest-real-estate-developers> (last visited on 25 December 2025).

³³ Goa Act 18 of 2023.

Several amendments were made to the Goa Regularisation of Unauthorized Construction Act, 2016.³⁴ Two simply extended the period within which applications for regularisation could be made under the law.³⁵ Each was met with opposition on the ground that a law that was meant to be a one-time amnesty has seen endless extensions of deadlines and is effectively rewarding illegality. A substantive amendment was brought through an Ordinance³⁶ and later absorbed into an enactment,³⁷ which, *inter alia*, put in place an appeal process, barred regularisation in cases where the ownership/title is disputed and before any authority, and gave the officer authorised under the statute the power to regularise constructions notwithstanding “anything contained in the relevant Act or in any contract, judgment, decree or order of any Court or any Statutory Authority or any instrument having the force of law.”³⁸

A series of amendments carved out exceptions to existing norms. The Mopa Airport Planning Area was exempted³⁹ from the ambit of the town and country planning law, as was land demarcated for the development of for IT/Electronics Manufacturing industries.⁴⁰ The requirement of the District Collector’s permission for the conversion of agricultural land was removed for activity undertaken under the Mines and Minerals Act, and basalt and stone-crusher units operative as of December 31, 2007 were also exempted from the application of the section in question (Section 30).⁴¹

Section 8 of the Goa (Regulation of Land Development and Building Construction) Act, 2008,⁴² was amended so as to enable the Government to relax any provision of regulations framed under the Act to the extent as may be prescribed by rules for the purpose of implementation of Government policies including land development for affordable housing. Remarkably, both the making of the regulations, as well as the extent of their relaxation is left entirely to the executive.⁴³

³⁴ Goa Act 20 of 2016.

³⁵ The Goa Regularisation of Unauthorized Construction (Amendment) Act, 2023 (Goa Act 2 of 2023); The Goa Regularisation of Unauthorised Construction (Third Amendment) Act, 2023 (Goa Act 36 of 2023).

³⁶ The Goa Regularisation of Unauthorized Construction (Amendment) Ordinance, 2023 (Ordinance No. 1 of 2023).

³⁷ The Goa Regularisation of Unauthorised Construction (Amendment) Act, 2023 (Goa Act 19 of 2023).

³⁸ The Goa Regularisation of Unauthorized Construction Act, 2016, §3(8), *substituted vide* The Goa Regularisation of Unauthorised Construction (Amendment) Act, 2023 (Goa Act 19 of 2023).

³⁹ The Goa (Mopa Airport Development Authority) (Amendment) Act, 2023 (Goa Act 12 of 2023).

⁴⁰ The Goa Information Technology Development (Amendment) Act, 2023 (Goa Act 40 of 2023).

⁴¹ The Goa Land Revenue Code (Amendment) Act, 2023 (Goa Act 6 of 2023).

⁴² Goa Act 6 of 2008.

⁴³ The Goa (Regulation of Land Development and Building Construction) (Amendment) Act, 2023 (Goa Act 5 of 2023).

On the property front, properties under the administration of Comunidades (North, South, Central) were brought under the ambit of 'public premises' to allow for 'speedy' eviction⁴⁴ under the Goa Public Premises (Eviction of Unauthorised Occupants) Act, 1988.⁴⁵ A Bill was also passed seeking to revive the operation of a land acquisition law for highways that was repealed by the LARR, on the ground that the LARR has made acquisition of land for roads “extremely difficult.” The Bill aims to retain the procedure under the old law, while accepting the compensation calculation under the LARR, akin to a similar intervention in Tamil Nadu. While it was passed by the Assembly, it has yet to receive the President’s assent.⁴⁶

Local Government

The Goan Assembly amended both the Panchayat and Municipality laws to streamline the grant of building/construction permits. The amendment to the Panchayat Raj Act gives the Panchayat 30 days to accept or decline permission, failing which the file is moved to the Block Development Officer. This provision has been criticised for moving power from local government to a centralised executive. Should the BDO fail to respond within 30 days, consent for construction shall be deemed to have been granted.⁴⁷ The deemed consent provision has been criticised for being unmindful of realistic timelines, thereby setting the stage for illegal construction in ecologically sensitive regions.⁴⁸ A similar amendment to the Municipalities law reduces the timeline for building permits from 60 to 15 days, along with the deemed consent provision.⁴⁹ The Municipalities Act was also amended, amidst opposition uproar, to remove secret ballot in election of Chairpersons and Vice-Chairpersons of councils, mandating, instead, a show of hands.⁵⁰

The Code of Comunidades was amended to, amongst other things, enable the government to lease comunidade land for public purposes (as defined by the LARR) with the prior consent of the concerned comunidade and enable financially insecure comunidades to entrust land development work to private developers. It also amends Article 70 to allow the

⁴⁴ The Goa Public Premises (Eviction of Unauthorised Occupants (Amendment) Act, 2023 (Goa Act 33 of 2023).

⁴⁵ Goa Act 22 of 1988.

⁴⁶ The Goa Highways Law (Revival of Operation, Amendment and Validation) Bill, 2023 (Bill No. 22 of 2023).

⁴⁷ The Goa Panchayat Raj (Amendment) Act, 2023 (Goa Act 13 of 2023).

⁴⁸ TGN, *Three Amendment Bills Passed despite Oppn Protests in House*, THE GOAN EVERYDAY, Jan. 19, 2023, [//www.thegoan.net/goa-news/%EF%BB%BFthree-amendment-bills-passed-despite-oppn-protests-in-house/94122.html](http://www.thegoan.net/goa-news/%EF%BB%BFthree-amendment-bills-passed-despite-oppn-protests-in-house/94122.html) (last visited on 25 December 2025); Team Herald, *Will the Recent Amendment to the Goa Panchayati Raj Act Push or Curb Illegal Constructions in Goa?*, O HERALDO, Mar. 26, 2023, <https://www.heralddgoa.in/review/will-the-recent-amendment-to-the-goa-panchayati-raj-act-push-or-curb-illegal-constructions-in-go/98802/> (last visited on 25 December 2025).

⁴⁹ The Goa Municipalities (Amendment) Act, 2023 (Goa Act 21 of 2023).

⁵⁰ The Goa Municipalities (Amendment) Act, 2023 (Goa Act 10 of 2023).

government to suspend a comunidade's managing committee pending inquiry, and appoint a government officer to take charge.⁵¹ These amendments have been criticised for having bypassed the Code mandated adoption at a comunidade convention, aside from eroding the freedom of the traditional self-governing collectives.⁵²

Records

Two of the five entirely new statutes enacted in the year dealt with the maintenance of records. From news reports, it appears that need for these laws was felt on account of a number of land scams in the state, in which revenue and land documents had been withdrawn from archives and destroyed or altered.⁵³ The Goa Public Records Act,⁵⁴ drafted in line with the union law on the subject and in keeping with a longstanding demand that states enact such statutes,⁵⁵ seeks to streamline the maintenance of public records by state authorities. The statute creates a system by which every public body is required to have a records officer whose job is to keep track of public records and ensure that they're in order. Taking public records outside the state or destroying them without following due process is prohibited and punishable.

The Goa Ancient and Historical Records, Acquisition and Preservation Act, 2023⁵⁶ is similar to the Public Records Act in form and substance but is directed towards historical documents and images and creates the position of an archivist towards this end. The proscriptions on treatment of records are the same. Both statutes also contain a provision for destruction of records that has no statutory safeguards built in (left to the executive),⁵⁷ thus giving the government the freedom to legally destroy public records.

⁵¹ The Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Act, 2023 (Goa Act 22 of 2023).

⁵² TNN, 'Will Oppose Changes to Comunidade Law,' THE TIMES OF INDIA, Apr. 3, 2023, <https://timesofindia.indiatimes.com/city/goa/will-oppose-changes-to-comunidade-law/articleshow/99194563.cms> (last visited on 25 December 2025); Team Herald, 'Arbitrary' Amendments to Code of Comunidades Spark Widespread Opposition amongst Gaunkars, O HERALDO, July 5, 2023, <https://www.heraldgoa.in/goa/arbitrary-amendments-to-code-of-comunidades-spark-widespread-opposition-amongst-gaunkars/54705/> (last visited on 25 December 2025).

⁵³ Jayashree Nandi, *Goa Brings New Law to Curb Destruction of Public Records*, HINDUSTAN TIMES, Aug. 9, 2023, <https://www.hindustantimes.com/cities/others/goa-government-introduces-bill-to-curb-land-fraud-by-regulating-public-records-imposing-strict-punishment-101691567473527.html> (last visited on 25 December 2025).

⁵⁴ Goa Act 39 of 2023.

⁵⁵ TNN, *Law Proposed to Regulate Mgmt of Public Records*, THE TIMES OF INDIA, Aug. 2, 2023, <https://timesofindia.indiatimes.com/city/goa/law-proposed-to-regulate-mgmt-of-public-records/articleshow/102328109.cms> (last visited on 25 December 2025).

⁵⁶ Goa Act 43 of 2023.

⁵⁷ Section 8 of both Acts. §8(1) No public record/historical document shall be destroyed or otherwise disposed of except in such manner and subject to such conditions as may be prescribed.

Revenue

The most significant legislative intervention in this area was the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023.⁵⁸ The statement of objects and reasons notes: “As sizeable portion of the recovery is locked under litigation, in order to unlock the amount involved in the outstanding dues and reduce the old pending litigation, the Government considers it expedient to provide for a scheme for settlement of arrears of tax, interest, penalty or late fees under various tax laws, for the period upto 30th June, 2017.”⁵⁹ The law offers a waiver on interest and penalties and a 20-50% rebate on tax owed (at different rates based on the nature of the case) alongside a full waiver for individuals/enterprises who owe a sum less than INR 10,000, for tax assessed under six state tax laws in force before the GST regime was introduced. A similar law was passed in 2009,⁶⁰ and those whose claims were rejected under that law are permitted to reapply. The financial memorandum, strangely, does not attempt to approximate what the cost/gain of this move would be. Per news reports, the write-off amounted to INR 48 crore and impacted 16000 business owners.⁶¹

The government amended the Goa Value Added Tax Act, 2005⁶² twice in 2023. The amendments served to enable the refund of excess input tax credit up to 31 March, 2017, in cases where such an excess has been determined by relevant authorities or judicially ordered. The first amendment, *inter alia*, also altered registration and re-registration requirements, in that it included a range of documents required for registration (PAN card, phone number, etc.) and waived renewal requirement, in order to provide the benefit of valid registration to dealers who failed to renew registration on its expiry from 1 April, 2017.⁶³ This waiver is expected to cost the exchequer INR 70 lakh per annum.⁶⁴ The second amendment fine-tuned the first, and made registration mandatory for dealers selling certain petroleum products and alcohol for human consumption.⁶⁵

(2) No record created before the year 1961 shall be destroyed except where in the opinion of the Director, it is so defaced or is in such condition that it cannot be put to any archival use.

⁵⁸ Goa Act 34 of 2023.

⁵⁹ *Statement of Objects and Reasons* of The Goa (Recovery of Arrears of Tax, Interest, Penalty Other Dues through Settlement) Bill, 2023 (Bill No. 31 of 2023).

⁶⁰ The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act No. 17 of 2009).

⁶¹ TGN, *Govt Waives Rs 48 Cr Pre-GST Arrears of over 16,000 Traders*, THE GOAN EVERYDAY, Mar. 1, 2024, [//www.thegoan.net/goa-news/govt-waives-rs-48-cr-pregst-arrears-of-over-16000-traders/110355.html](http://www.thegoan.net/goa-news/govt-waives-rs-48-cr-pregst-arrears-of-over-16000-traders/110355.html) (last visited on 25 December 2025).

⁶² Goa Act 9 of 2005.

⁶³ The Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023).

⁶⁴ *Financial Memorandum* of The Goa Value Added Tax (Amendment) Bill, 2023 (Bill No. 8 of 2023).

⁶⁵ The Goa Value Added Tax (Second Amendment) Act, 2023 (Goa Act 38 of 2023).

The state's GST law was also amended twice. The first amendment was wide-ranging, but it largely mirrored the 2023 CGST amendments and was not contentious.⁶⁶ A second amendment through an Ordinance promulgated in September sought to tax online gaming and casinos.⁶⁷ Two minor amendments to the Indian Stamp Act extended the benefit of reduction in stamp duty towards gift deeds made to brothers or sisters in law, niece, nephew, son-in-law, daughter-in-law (alongside the existing provision for direct family).⁶⁸

Miscellaneous

Two amending acts enacted in 2023 dealt with waste-management. One imposed a duty upon importers and brand owners (alongside existing duties) to dispose of non-biodegradable waste per procedure set out in rules and added aluminium and glass to the list of non-biodegradable substances.⁶⁹ The second enables the Goa Waste Management Corporation to take on consultancy work and set up a Goa Waste Management Institute.⁷⁰

The law regulating private universities was amended to relax the requirements for setting up a private university in the state. In order to establish one, it is now sufficient for parties to have land on lease, property needn't be owned to set up a university; the amount that must be invested in a library has been reduced; and the period within which compliance must be reported has been increased, with provision to increase it further. However, the amendment also made starting of operations contingent on conditions being fulfilled as opposed to the previous self-declaration system.⁷¹

And finally, in order to de-clutter the statute books, all old Appropriation Acts that no longer have any relevance were repealed.⁷²

Executive Law-Making

Given that the ruling party in the state enjoys a comfortable majority, and has no friction with the Governor, there are no egregious cases of the government seeking to bypass the Legislative Assembly while making law. All Ordinances promulgated were laid before the House as required, none were repromulgated. That said, it is evident from the substantive legislative interventions discussed prior that the laws being made consistently gave the

⁶⁶ The Goa Goods and Services Tax (Amendment) Act, 2023 (Goa Act 31 of 2023).

⁶⁷ The Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023).

⁶⁸ The Indian Stamp (Goa Amendment) Act, 2023 (Goa Act 7 of 2023); The Indian Stamp (Goa Second Amendment) Act, 2023 (Goa Act 32 of 2023).

⁶⁹ The Goa Non-Biodegradable Garbage (Control) (Amendment) Act, 2023 (Goa Act 44 of 2023).

⁷⁰ The Goa Waste Management (Amendment) Act, 2023 (Goa Act 37 of 2023).

⁷¹ The Goa Private Universities (Amendment) Act, 2023 (Goa Act 11 of 2023).

⁷² The Goa Appropriation Acts (Repeal) Act, 2023 (Goa Act 3 of 2023).

executive wide-ranging powers with few, if any, statutorily articulated limits on those powers. This is true of both the delegated power of legislation and powers granted statutorily to executive functionaries.

Several policies were approved by the Cabinet and notified in 2023. Particularly noteworthy are the Policy for regulating iron ore dump handling in the State of Goa,⁷³ Goa Logistics and Warehousing Policy⁷⁴ and the Goa State Shack Policy (2023-26).⁷⁵ Noticeably, the policy interventions appear to be predominantly aimed at increasing industry investment in the state by increasing ease of doing business, and encouraging tourism.

Note-Worthy Resolutions

The House adopted a resolution recommending to the government that provision be made for political reservation in the Assembly for members of the Scheduled Tribes of Goa, who constitute 10.23% of Goa's population.⁷⁶ It also adopted a resolution requesting the Central Government to take "strict action against the whimsical findings shown in the BBC documentary" that discussed the 2002 pogrom in Gujarat.⁷⁷ A motion to introduce a resolution on the violence in Manipur was disallowed.

General Observations

Taking a birds-eye-view of the functioning of the Goan legislature in the year, it becomes apparent that law-making was undertaken in a piece-meal fashion without adequate preparation and discussion. Bills were passed, for the most part, in a matter of minutes and not a single Bill was referred to a committee. Several laws were amended multiple times in one year, either through the legislature or via ordinances. Of these, the law on regularization of unauthorized constructions (which was, as such, very contentious) was amended thrice within an eight-month period.

The absence of application of mind is also apparent in the number of amendments that were ostensibly corrective and were, therefore, retrospective in their effect. Apart from three bills that were repealing ordinances and were retrospective to that extent, five others too had retrospective effect (that's one-seventh of the total number of bills passed). A particularly egregious case, on the matter of retrospectivity, is the Goa Goods and Services Tax

⁷³ Department of Mines, DMG/34/AUCTION CELL/DUMPPOLICY/2023/2044 dated 13 September 2023.

⁷⁴ Department of Industries, 3/10/2023-IND/119 dated 30 May 2023.

⁷⁵ Department of Tourism, 7/7(906)/2023/DT dated 19 October 2023.

⁷⁶ Private Member Resolution, raised by Ganesh Gaunker on 21 July 2023.

⁷⁷ Private Member Resolution, raised by Krishna Salkar on 21 July 2023.

(Amendment) Act, 2023, which states that the Act will come into force when notified by the government.⁷⁸ This Act received the Governor's assent on 5 September 2023. The notification, dated 13 September 2023, published in the Gazette the next day, deems itself to have come into force with effect from 31 July 2023, in order to bring certain provisions of the Act into force from 1 August!⁷⁹

And, finally, note must be made on the manner in which information about the legislative process is maintained by the state. The Goan Gazette is, unlike those of many other states, updated online regularly and comprehensively. Thus bills, ordinances, acts that receive assent and notifications bringing statutes into force are easily accessible. That said, the proceedings within the House are difficult to access: amendments are not listed, there is no publicly available written record of the debates in the House (only a live-stream of the proceedings on YouTube), the reports of business have a different format every second day and do not all contain the same standardized information. There is much more information about questions, resolutions and the like, than there is on legislative debates. This makes studying legislative activity in a manner that takes process of law-making as seriously as output onerous, if not downright impossible.

⁷⁸ Act 31 of 2023. Section 1(2): Save as otherwise provided in this Act, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

⁷⁹ Department of Finance, Notification 38/1/2017-Fin (R&C)(256)/3241, dated 13 September, 2023.

In exercise of the powers conferred by sub--section (2) of section 1 of the Goa Goods and Services Tax Act, 2023 (Goa Act 31 of 2023), the Government of Goa hereby appoints,—

(a) the 1st day of October, 2023, as the date on which the provisions of sections 2 to 23 (except sections 14 to 18) of the said Act shall come into force;

(b) the 1st day of August, 2023, as the date on which the provisions of sections 14 to 18 of the said Act shall come into force.

2. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.