Reg. No. RNP/GOA/32/2024-2026

RNI No. GOAENG/2002/6410

Panaji, 24th September, 2026 (Asvina 2, 1948)

SERIES I No. 26

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

SUPPLEMENT

Goa Legislature Secretariat

LA/LEGN/2026/1642

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st August, 2026 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Motor Vehicles Tax (Amendment) Bill, 2026

(Bill No. 46 of 2026)

A

BILL

further to amend the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

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 Motor Vehicles Tax (Amendment) Act, 2026.

(*2*) It shall be deemed to have come into force on the 12th day of May, 2026.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) (herein after referred to as the "Principle Act"), in PART 'B', in item (B), for the existing entry against serial No. (5), the following entry shall be substituted, namely:—

"(*5*) Construction equipment vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989.	1 % of the cost of the vehicle as annual tax or 9% of the cost of vehicle as one time tax at the time of registration.".

3. *Repeal and Saving.*— (*1*) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2026 (Ordinance No. 5 of 2026) is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) so as to make a provision therein for payment of 1% of the cost of the vehicle as annual tax or 9% of the cost of the vehicle as one-time tax at the time of registration, in respect of Construction Equipment Vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989.

The Bill also seeks to repeal the Goa Motor Vehicles Tax (Amendment) Ordinance, 2026 (Ordinance No. 5 of 2026) promulgated by the Governor of Goa on 12th day of May, 2026.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Bill proposes for payment of 1% of the cost of the vehicle as annual tax or 9% of the cost of vehicle as one-time tax at the time of registration for Construction Equipment Vehicles as defined under Rule 2 of the Central Motor Vehicles Rules, 1989.

There is no concession/reduction in the tax rate, instead, an option is provided to the registered owner to either pay tax yearly at the rate of 1% of the cost of the vehicle as annual tax or 9% of the cost of the vehicle as one-time tax at the time of registration.

MEMORANDUM REGARDING DELEGATED LEGISLATION

No delegated legislation is envisaged in this Bill.

Assembly Hall,
Porvorim-Goa.
25 August, 2026

SHRI MAUVIN GODINHO
Minister for Revenue

Assembly Hall,
25 August, 2026.

SMT. NAMRATA ULMAN
Secretary to the
Legislative Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Pusapati Ashok Gajapathi Raju, Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2026, by the Legislative Assembly of Goa.

RAJ BHAVAN,
Date: 21/08/2026.

Pusapati Ashok Gajapathi Raju
Honourable Governor of Goa.

ANNEXURE

The details of the Existing and proposed Tax amendment for Construction Equipment Vehicles are as below:

The Motor Vehicles Act, 1947 (Act 8 of 1974)

Tax Rates for Construction Equipment Vehicles, as per the Part 'B', item B, at serial No. (5) of The Goa Motor Vehicles Tax Act,1974.	
Existing Tax Rate	New Proposed Tax Rate
9 % of the cost of vehicle as one time tax.	1 % of the cost of the vehicle as annual tax or 9% of the cost of vehicle as one time tax at the time of registration.

LA/LEGN/2026/1643

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st August, 2026 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Registration (Goa Amendment) Bill, 2026

(Bill No. 49 of 2026)

A

BILL

further to amend the Registration Act, 1908 (Central Act 16 of 1908), as in force in 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: —

1. *Short title and commencement*.— (*1*) This Act may be called the Registration (Goa Amendment) Act, 2026.

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

2. *Omission of Section 19 A*.— In the Registration Act, 1908 (Central Act 16 of 1908), as in force in the State of Goa (hereinafter referred to as the "principal Act"), Section 19 A shall be omitted.

3. *Amendment of Section 20*.— In Section 20 of the principal Act, after sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that no such note is required to be made in the register where any document is registered and uploaded under online registration system.".

4. *Substitution of Section 32 A*.— For Section 32 A of the principal Act, the following section shall be substituted, namely:—

"32A. *Compulsory uploading of photograph, etc*.— Every person presenting any document at the proper registration office under Section 32 shall also upload digital photograph and digital finger prints of both the hands of each party to such document:

Provided that in case where any document is uploaded under online registration system, such digital photograph and digital fingerprints shall be obtained by the registering officer before admission of such document for registration.".

5. *Amendment of Section 57*.— In Section 57 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) In case where the documents are registered by online registration system and the Books in respect of such documents as referred above are maintained digitally, the applications, payments and issue of copies thereto shall be in digital form.".

6. *Amendment of Section 58*.— In Section 58 of the principal Act, in sub-section (*1*), for Clause (*c*), the following clause shall be substituted, namely:—

"(*c*) name, digitally obtained photograph, digitally obtained finger prints of both hands and signature of every person who is party to such document or of his duly authorized representative, assignee or agent, if the same is executed by the latter.".

7. *Amendment of Section 60*.— In Section 60 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) After such of the provisions of Section 34, 35, 58 and 59 as apply to any document presented for registration have been complied with, the registering officer shall register such document under online registration system and generate a certificate of registration containing details such as unique registration number, book number and date of registration.";

8. *Insertion of new Section 71A*.— After Section 71 of the principal Act, the following section shall be inserted, namely:—

"71 A. *Withholding registration of certain documents*.— The Registering Officer may refuse to register a document providing a detailed justification for such refusal upon a written request to that effect is received from authorities, such as, the Enforcement Directorate, Securities and Exchange Board of India and Income Tax Authorities subsequent to execution of due process of law for property seizure or attachment as stipulated in the respective Central Acts granting those powers.".

9. *Insertion of new PART XII A*.— After Part XII of the principal Act, the following part shall be inserted, namely:—

"PART XII A

Cancellation of Fradulent Documents

77A. *Institution of suit in case of fraudulent document*.— (*1*) Any investigating authority may institute a suit or a case before such court or Tribunal as notified by the Government for deciding any document as fraudulent or not.

(*2*) The investigating authority referred in sub-section (*1*) shall file a case before such Court or Tribunal only after ascertaining on exhaustive investigation that the document registered with the registering officer is fraudulent.

77B. *Order for cancellation*.— (*1*) The Court or Tribunal referred in Section 77A may upon such enquiry as it deems fit, order cancellation of a document which is found to be fraudulently registered before the Registering Officer and it may also order restoration of property in the name of original owner on cancellation of such document.

(*2*) The concerned registering officer shall cancel the document as ordered within two days from the date of receipt of Order of such Court or Tribunal.

10. *Substitution of Section 80*.— For Section 80 of the principal Act, the following section shall be substituted, namely:—

"80. *Fees payable before presentation*.— All fee for the registration of any document which would be presented for registration under this Act shall be payable electronically before presentation of such document. The payment of such fee shall be valid for a period of four months from the date of such payment.".

11. *Amendment of Section 86*.— In Section 86 of the principal Act, for the expression " No registering officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity", the expression " No registering officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity, except in case of proven misconduct or lapse in cancelling any document which is ordered to be cancelled under 77B.".

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to omit Section 19A of the Registration Act, 1908 (Central Act 16 of 1908) in its application to the State of Goa (hereinafter referred to as the 'said Act") since the said provision has become redundant as the registration of documents are now on digital format under National Generic Document Registration System (NGDRS) which is implemented in Goa. Under this system the original document itself is scanned and uploaded on system hence true copy is not required.

The Bill further seeks to amend Section 20 of the said Act as under the National Generic Document Registration System, the original document itself is scanned and uploaded and hence there is no scope of interlineation, blanks, etc.

UNCOMPLY AI Simplifying Compliance

The Bill also seeks to substitute Section 32A of the said Act as uploading of photographs and fingerprints would facilitate identification of the parties presenting document for registration and details thereof would remain in the records of the Department.

The Bill also seeks to amend Sections 57, 58 and 60 of the said Act so as to incorporate the systemic changes that have occurred due to implementation of online registration system.

The Bill also seeks to insert Section 71A in the said Act so as to provide for withholding the registration of any document by a registering authority upon receival of the written request from authorities such as Enforcement Directorate, Income Tax Department, Securities and Exchange Board of India, etc.

The Bill also seeks to insert PART XII A in the said Act so as to provide mechanism for cancellation of documents which are fraudulently registered under the said Act.

The Bill also seeks to substitute section 80 of the said Act so as to incorporate systemic changes that have occurred due to implementation of online registration system.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No Financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1 (*2*) of the Bill seeks to empower the Government to appoint the date for bringing into force the Act by Notification in the Official Gazette.

Clause 9 of the Bill empowers the Government to issue notification for notifying a Court or Tribunal for deciding any document as fraudulent or not.

Porvorim-Goa.
20/08/2026.

DR. PRAMOD SAWANT
Chief Minister/
/Minister for Law and Judiciary

Assembly Hall,
Porvorim-Goa.
20/08/2026.

SMT. NAMRATA ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE

(Name of The Bill The Registration (Goa Amendment) Bill, 2026)

Sr. No.	Existing Provision	Amendment proposed in the Bill	Justification for amendment
1.	"19A. *Documents presented for registration to be accompanied by true copies thereof.*— (*1*) No document shall be accepted for registration unless it is accompanied by it true copy thereof. (*2*) The true copy referred to in sub-section (*1*) shall be neatly	Section 19 A shall be omitted	Section 19A from the Registration Act, 1908 (Central Act 16 of 1908) (hereinafter referred to as the 'said Act") since the said provision has become redundant as the registration of documents are now on digital format under National Generic Document Registration System (NGDRS) which is implemented in Goa. Under this system the original

	handwritten, printed, typewritten, lithographed or otherwise prepared in accordance with such rules as may be made in this behalf.”.		document itself is scanned and uploaded on system hence true copy is not required.
2.	Section 20. *Documents containing interlineations, blanks, erasures or alterations*.— (*1*) The registering officer may in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears, unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration. (*2*) If the registering officer registers any such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.	In Section 20 of the principal Act, after sub-section (*2*), the following proviso shall be inserted, namely:— “Provided that no such note is required to be made in the register where any document is registered and uploaded under online registration system.”.	Section 20 of the said Act since under the National Generic Document Registration System the original document itself being scanned and uploaded and hence there is no scope of interlineation, blanks etc. where the original documents are scanned and uploaded.
3.	32A. *Compulsory affixing of photograph, etc*.— Every person presenting any document at the proper registration office under Section 32 shall affix his passport size photograph and fingerprints to the document: Provided that where such document relates to the transfer of ownership of immovable property, the passport size photograph and fingerprints of each buyer and seller of such property mentioned in the document shall also be affixed to the document.	For Section 32 A of the principal Act, the following section shall be substituted, namely: “32A. *Compulsory uploading of photograph, etc*.— Every person presenting any document at the proper registration office under Section 32 shall also upload digital photograph and digital finger prints of both the hands of each party to such document: Provided that in case where any document is uploaded under online registration system such digital photograph and digital fingerprints shall be obtained by the registering officer before admission of such document for registration.”.	To substitute Section 32A of the said Act as uploading of photographs and fingerprints would facilitate identification of the parties to the registration and would remain in the records of the Department.
4.	Section 57. *Registering officers to allow inspection of certain books and indexes, and to give certified copies of entries*.— (*1*) Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the Indexes relating to	In Section 57 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:— “(*6*) In case where the documents are registered by online registration system and the Books in respect of such	To amend Section 57 of the said Act so to incorporate the systemic changes that have occurred due to implementation of online registration system.

UNOFFICIAL COPY Strictly for compliance

	Book No. 1 shall be at all time open to inspection by any person applying to inspect the same; and, subject to the provisions of Section 62, copies or entries in such books shall be given to all persons applying for such copies. (*2*) Subject to the same provisions, copies of entries in Book No. 3 and in the Index relating thereto shall be given to the persons executing the documents to which such entries relate, or to their agents, and after the death of the executants (but not before) to any person applying for such copies. (*3*) Subject to the same provisions, copies of entries in Book No. 4 and in the Index relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer, or to his agent or representative. (*4*) The requisite search, under this section for entries in Book Nos. 3. and 4 shall be made only by the registering officer. (*5*) All copies given under this section shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.	documents as referred above are maintained digitally, the applications, payments and issue of copies thereto shall be in digital form.".	
5.	Section 58. *Particulars to be endorsed on documents admitted to registration*.— (*1*) On every document admitted to registration, other than a copy of a decree or order, or a copy sent to a registering officer under Section 89, there shall be endorsed from time to time the following particulars, namely: (*a*) the signature and addition of every person admitting the execution of the document, and, if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representative, assign or agent; (*b*) the signature and addition of every person examined in reference to such document	In Section 58 of the principal Act, in sub-section (*1*), for Clause (*c*), the following clause shall be substituted, namely:— "(*c*) name, digitally obtained photograph, digitally obtained finger prints of both hands and signature of every person who is party to such document or of his duly authorized representative, assignee or agent, if the same is executed by the latter.".	To amend section 58 of the said Act so to incorporate the systemic changes that have occurred due to implementation of online registration system.

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	under any of the provisions of this Act; and (*c*) any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution.		
6.	Section 60. *Certificate of registration*.— (1) After such of the provisions of Sections 34, 35, 58 and 59 as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered", together with the number and page of the book in which the document has been copied.	In Section 60 of the principal Act,— for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) After such of the provisions of Section 34, 35, 58 and 59 as apply to any document presented for registration have been complied with, the registering officer shall register such document under online registration system and generate a certificate of registration containing details such as unique registration number, book number and date of registration.";"	To amend Section 60 of the said Act so to incorporate the systemic changes that have occurred due to implementation of online registration system.
7.		"71 A. *Withholding registration of certain documents*.— The Registering Officer may refuse to register a document providing a detailed justification for such refusal upon a written request to that effect is received from authorities, such as, the Enforcement Directorate, Securities and Exchange Board of India and Income Tax Authorities subsequent to execution of due process of law for property seizure or attachment as stipulated in the respective Central Acts granting those powers.".	The proposed insertion of Section 71A seeks to empower the Registering Officer to refuse registration of documents relating to properties that have been lawfully seized or attached by competent authorities under the relevant Central Acts. The amendment is intended to prevent unauthorized transfers of such properties, safeguard the effectiveness of attachment and seizure proceedings, and ensure greater transparency and legal certainty in property transactions.
8.		Insertion of new PART XII A.— After Part XII of the principal Act, the following part shall be inserted, namely:— "PART XII A CANCELLATION OF FRADULENT DOCUMENTS	To insert PART XII A in the said Act, so as to provide mechanism for security of documents which are fraudulently documents registered under the said Act and for their cancellation.

UNCONTROLLED COPY
Simplifying Compliance

		77A. *Institution of suit in case of fraudulent document*. — (*1*) Any investigating authority may institute a suit or a case before such court or Tribunal as notified by the Government for deciding any document as fraudulent or not. (*2*) The investigating authority referred in sub-section (*1*) shall file a case before such Court or Tribunal only after ascertaining on exhaustive investigation that the document registered with the registering officer is fraudulent. 77B. *Order for cancellation*. — (*1*) The Court or Tribunal referred in Section 77A may upon such enquiry as it deems fit, order cancellation of a document which is found to be fraudulently registered before the Registering Officer and it may also order restoration of property in the name of original owner on cancellation of such document. (*2*) The concerned registering officer shall cancel the document as ordered within two days from the date of receipt of Order of such Court or Tribunal.	
9.	Section 80. *Fees payable on presentation*.—All fees for the registration of documents under this Act shall be payable on the presentation of such documents.	For Section 80 of the principal Act, the following section shall be substituted, namely:— "80. *Fees payable before presentation*.— All fee for the registration of any document which would be presented for registration under this Act shall be payable electronically before presentation of such document. The payment of such fee shall be valid for a period of four months from the date of such payment.".	To substitute Section 80 of the said Act to incorporate the systemic changes those have occurred due to implementation of online registration system.
	Section 86. *Registering officer not liable for thing bona fide done or refused in his official capacity*.— No registering	*Amendment of Section 86*.— In Section 86 of the principal Act, for the expression " No registering officer shall be	The registering officer shall be liable in case of proven misconduct or lapse in registering any document which is ordered to be cancelled under 77B.".

	officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity.	liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity", the expression " No registering officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity, except in case of proven misconduct or lapse in cancelling any document which is ordered to be cancelled under 77B.".	

LA/LEGN/2026/1644

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st August, 2026 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Private Universities (Amendment) Bill, 2026

(Bill No. 57 of 2026)

A

BILL

further to amend the Goa Private Universities Act, 2020 (Goa Act 4 of 2020).

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 Private Universities (Amendment) Act, 2026.

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

2. *Amendment of Section 2*.— In Section 2 of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020) (hereinafter referred to as the "principal Act"), after Clause (*xv*), the following clause shall be inserted, namely:—

"(*xva*). "Schedule" means the Schedule to this Act;"

3. *Amendment of Section 3*.— In Section 3 of the principal Act,—

(*i*) Clause (*a*) shall be omitted;

(*ii*) for Clause (*c*), the following clause shall be substituted, namely:—

"(*c*) install equipments, computers, furniture, assets, and infrastructural facilities in the next five years after establishing University;";

(*iii*) In Clause (*e*), the expression, "worth rupees fifty lakhs in the library and also undertake to invest rupees five crores for the books, periodicals" shall be omitted.

4. *Amendment of Section 6*.— In Section 6 of the principal Act, in sub-section (*l*), in Clause (*ii*),—

(*a*) the expression, "atleast for a period of 30 years, a land not less than 50,000 (fifty thousand) square meters or" shall be omitted;

(*b*) the expression, "whichever is higher" shall be omitted.

5. *Amendment of Section 7.*— In Section 7 of the principal Act, the existing provision thereof shall be numbered as sub-section (*1*) and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) Upon issuance of a notification under sub-section (*1*), the Government may, by a notification in the Official Gazette, insert necessary entries in the Schedule hereto and may, for that purpose, suitably amend the Schedule by the said notification, and thereupon the entries therein shall stand amended accordingly."

6. *Amendment of Section 18.*— In Section 18 of the principal Act, in sub-section (*1*), for the expression "from a panel of three persons recommended by the Governing Body", the expression "in accordance with the Regulations of University Grants Commission, notified from time to time" shall be substituted.

7. *Amendment of Section 19.*— In Section 19 of the principal Act, in sub-section (*1*), for the expression "shall be appointed by", the expression "shall be appointed by the Executive Council on the recommendation of" shall be substituted.

8. *Omission of Section 50.*— Section 50 of the principal Act shall be omitted.

9. *Insertion of Schedule.*— In the principal Act, the following Schedule shall be inserted at the end, namely:—

"SCHEDULE
(*See* Section 7)

Sr. No.	Name of the Sponsoring Body	Name of the Private University	Address of the Private University	Date of permission to operate the University
(1)	(2)	(3)	(4)	(5)
1	Parul Education Foundation, Behind Apollo Tyres, P.O. Limba, Taluka Waghodia, District Vadodara, Gujarat.	Parul University, Goa	Survey No. 78/1, next to ONGC, Village Quitol, Taluka Quepem, District Kushawati (Erstwhile South Goa) 403723	14th August, 2025
2	Maharashtra Academy of Engineering Education and Research (MAEER), Survey No. 124, Off Paud Roud, Kothrud, Pune, 411038	MIT World Peace University, Goa	Harmal Panchakroshi Shikshan Mandal, Vidya Sankul, Bhom Plateau, Harmal Goa– 403524 (Off Campus)	23rd April, 2026
3	Ganpat & Manju Foundation A-301, Ganesh Meridian, Opp. High Court, Opp. Amiraj Farm, S.G. Highway, Ahmedabad (Gujarat) 382421	Ganpat University, Goa	10 Landmark, Plot No. 10, Nagoa, Taluka Salcete, South Goa, 403722 (Off Campus)	23rd July, 2026

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend certain provisions of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020) so as to provide, inter alia, for relaxation in the requirement of area of land, quantum of expenditure on infrastructural facilities and library, and also in regard to permanent endowment fund, in view of Deregulation measures.

The Bill also seeks to make provisions for appointment of Vice-Chancellor and Pro-Vice-Chancellor in a private university, in accordance with the Regulations of the University Grants Commission.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No Financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1(*2*) of the Bill empowers the Government to appoint the date for bringing into force the Act by notification in the Official Gazette.

This delegation is of normal character.

Porvorim-Goa.
27th August, 2026.

DR. PRAMOD SAWANT
Hon'ble Minister for Education

Assembly Hall,
Porvorim-Goa.
27th August, 2026.

SMT. NAMRATA ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE

Extract of Sections 2, 3, 6, 7, 18, 19 and 50 of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020)

Section 2

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

i. "Academic Council" means the Academic Council of the University;

ii. "Board" means the Board of Studies and the Planning Board, or any other Board of the University;

iii. "Director" means Director of Higher Education;

iv. "Executive Council" means the Executive Council of the University;

v. "employee" means any person appointed by the University, and includes a teacher or any other member of the staff of the University;

vi. "Faculty" means a Faculty of the University;

vii. "Government" means the Government of Goa;

viii. "Governing Body" means a committee constituted by the sponsoring body;

ix. "Hostel" means Scholar/Students Hostel of the University;

x. "Institution/College" means a college, including existing college or an Institution established or maintained by or associated to or constituent of the University in accordance with this Act and the-Statutes;

xi. "Prescribed" means prescribed under Statutes, Ordinances or Rules made under this Act;

xii. "President", "Vice-Chancellor" and "Pro-Vice-Chancellor" means respectively the "President", the "Vice-Chancellor" the "Pro-Vice-Chancellor" of the University;

xiii. "Registrar", "Deputy Registrar", "Finance Officer", Controller of Examinations", "Librarian" means, respectively, the Registrar, the Deputy Registrar, the Finance Officer, the Controller of Examinations, the Librarian of the University;

xiv. "Regulatory Body" means the statutory bodies established by the Central Government from time to time such as University Grants Commission and includes the All India Council for Technical Education, the Bar Council of India, the Distance Education Council, the Dental Council of India, the Indian Nursing Council, the Medical Council of India, the National Council for Teacher Education, Central Council for Indian Medicine and the Pharmacy Council of India;

xv. "Regulatory Authority" means the "Regulatory Authority" constituted under this Act.

xvi. "sponsoring body", in relation to a University to be established under this Act, means:

(*i*) a Society registered under the Societies Registration Act, 1860 (Central Act No. 21 of 1860); or

(*ii*) a public trust registered under the Charitable and Religious Trusts Act, 1920 (Central Act No. 14 of 1920) or the Registration Act, 1908 (Central Act No. 16 of 1908) or under an Act passed by the legislature of any other state for registration of public trust); or

(*iii*) a company registered under Section 25 of the Companies Act, 1956 (Central Act No.1 of 1956) or under Section 8 of the Companies Act, 2013 (Central Act 18 of 2013);

xvii. "State" means the State of Goa;

xvii. "Statutes" and "Ordinances" means, respectively, the Statutes and the Ordinances of the University, for the time being in force;

xix. "Student" means a student enrolled in the register of the University;

xx. "Teacher of the University" means Professors, Associate Professors, Assistant Professors, and such other persons as may be appointed for imparting education, instructions, or conducting research in the University and designated as such by the Ordinances;

xxi. "University" means a University established and incorporated under Section 8 of this Act;

Section 3

3. *Conditions for the establishment of the University*.— The sponsoring body shall, for the purposes of establishing the University under this Act, fulfil the following conditions, namely:—

(*a*) create a permanent endowment fund of at least rupees five crores;

(*b*) own or possess on long term lease basis a land, buildings and infrastructure facilities required for establishing University;

(*c*) install equipments, computers, furniture, assets, infrastructural facilities (other than building mentioned in Clause (*b*) and other consumables and non-consumables of atleast rupees two crores in offices and laboratories in the building referred to in Clause (*b*); and undertake to procure the computers, furniture, assets, infrastructural facilities (other than building mentioned in Clause (*b*) and other consumables and non-consumables of atleast rupees four crores in the next five years after establishing University;

(*d*) appoint at least one Professor, two Associate Professors and sufficient number of Assistant Professors and supporting staff members in every department or discipline;

(*e*) purchase books and periodicals worth rupees fifty lakhs in the library and also undertake to invest rupees five crores for the books, periodicals, computer library networking and other library facilities in the first three years after establishing the University;

(*f*) undertake to arrange the co-curricular activities, extracurricular activities, debate, competitions, quiz programmes, sports, National Service Scheme and National Cadet Corps for the students as per the standards of regulatory bodies;

(*g*) undertake to adhere standards, conditions and regulations set by University Grants Commission, All India Council for Technical Education, National Council for Teachers Education, Bar Council of

India, Medical Council of India and other regulatory bodies established by the Government or Central Government;

(*h*) undertake to establish the provident fund for the employees of the University and to introduce other welfare schemes;

(*i*) make the Statutes and the Ordinances for the administration and functioning of the University;

(*j*) any arrangements made by the University shall not differ from the provisions of the Act and regulations of the University Grants Commission and other regulatory bodies;

(*k*) ensure transparent functioning of the University and put the clearances obtained from the Regulatory Bodies in the public domain;

(*l*) furnish such information to the Government in such manner as may be prescribed;

(*m*) comply with such other conditions as may be notified by the Government to be fulfilled before the establishment of the University.

Section 7

7. *Permission to operate the University*.— The Government may, if satisfied, after considering the compliance report submitted under sub-section (*2*) of Section 6, that the sponsoring body has complied with the provisions of section 3 by a notification published in the Official Gazette, permit the sponsoring body to operate the University with such name and at such location as it may deem fit.

Section 18

18. *The Vice-Chancellor*.— (*1*) The Vice Chancellor shall be appointed by the President in consultation with the Government from a panel of three persons recommended by the Governing Body and shall, subject to the provisions laid down in the Statutes and shall hold office for a period of five years: Provided that, after expiry of the said term of five years, a person shall be eligible for re appointment as Vice-Chancellor for another term of five years: Provided further that no person shall hold the office of Vice-Chancellor beyond sixty-five years of his age.

(*2*) If, at any time, upon representation made or otherwise, and after making such inquiry, as may be deemed necessary, the situation so warrants and if the continuance of the Vice-Chancellor is not in the interest of the University, the President with the prior approval of the Government, may, by an order in writing, ask the Vice-Chancellor to relinquish his office from such date as may be specified in the order: Provided that before taking an action under this sub-section, the Vice-Chancellor shall be given an opportunity of being heard.

(*3*) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise powers of general superintendence over the University.

(*4*) The Vice-Chancellor shall preside at the convocation of the University in the absence of the President.

(*5*) If, in the opinion of the Vice-Chancellor, it is necessary to take immediate action on any matter for which powers are conferred on any other officer or authority by or under this Act, he may take such action as he deems necessary and shall at the earliest opportunity thereafter report his action to such officer or authority as would have in the ordinary course dealt with the matter: Provided that if in the opinion of the concerned officer or authority such action should not have been taken by the Vice Chancellor, then such case shall be referred to the President whose decision thereon shall be final: Provided further that a person aggrieved by the decision of the President shall, within a period of three months from the date of communication or knowledge of such decision, have right to appeal before the regulatory authority which shall decide the appeal in accordance with the provisions of the Act and the Statutes, Ordinances and Regulations made thereunder and the decision of the Regulatory Authority shall be final.

(*6*) The Vice-Chancellor shall exercise such powers and perform such duties as may be provided by the Act and the Statutes, Ordinances and Regulations made thereunder.

Section 19

19. *The Pro-Vice Chancellor*.— (*1*) The Pro Vice-Chancellor shall be appointed by the Vice-Chancellor in such manner and shall exercise such powers and perform such functions as may be specified by the Statutes.

(*2*) The Pro-Vice Chancellor appointed under sub-section (*1*) shall discharge his duties in addition to his duties as a Professor.

(*3*) The Pro-Vice-Chancellor shall assist the Vice-Chancellor in discharging day-to-day duties as and when required by the Vice-Chancellor.

Section 50

50. *Permanent Endowment Fund*.— (*i*) The Sponsoring body shall establish a permanent Endowment Fund of at least rupees five crores. (*ii*) The Endowment Fund shall be used as security deposit to ensure that the University complies with the provisions of this Act and functions as per provisions of this Act, the Statutes and the Ordinances. The Government shall have the power to forfeit part or whole of the Endowment Fund in case the University or the sponsoring body contravenes the provisions of this Act, the Statutes, the Ordinances, the regulations or the rules made thereunder. (*iii*) The University may utilize the income from Endowment Fund for the development of infrastructure of the University and not for meeting the recurring expenditure of the University. (*iv*) The amount of Endowment Fund shall be invested in such instruments as the Government may prescribe and kept invested until the dissolution of the University. (*v*) In case of investment in long term security, the certificates of the securities shall be kept in the safe custody of the Government and in case of deposit in the interest-bearing Personal Deposit account in the Government Treasury, deposit shall be made with the condition that the amount shall not be withdrawn without the permission of the Government.

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LA/LEGN/2026/1645

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st August, 2026 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

———

The Goa Co-operative Societies (Amendment) Bill, 2026

(Bill No. 60 of 2026)

A

BILL

further to amend the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001).

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 Co-operative Societies (Amendment) Act, 2026.

(*2*) It shall be deemed to have come into force on the 6th day of July, 2026.

2. *Amendment of Section 2*.— In Section 2 of the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001) (hereinafter referred to as the "principal Act"), in Clause (*43*), after the words "this Act", the words "and includes multipurpose society or any other society as may be notified by the Government from time to time" shall be inserted.

3. *Amendment of Section 6*.— In Section 6 of the principal Act, after second proviso, the following proviso shall be inserted, namely:—

"Provided also that dwelling units constructed prior to coming into force of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016), and having three or more dwelling units in such building who could not form any type of housing society as specified under this Act or rules framed thereunder, may appoint a person among themselves as chief promoter to file an application before Registrar of Co-operative Societies accompanied by Notarized copies of Agreements, registered or unregistered instrument of sale or conveyance Deed executed by builder and/or land owner, in favour of such apartment or flat owners evidencing transfer of property, rights therein and payment of consideration. Such application shall be filed by Chief Promoter not later than the date as shall be notified by the Government, alongwith such other documents as may be prescribed and the occupancy certificate, if any, issued by local authority.

4. *Amendment of Section 7.*— In Section 7 of the principal Act,—

(*i*) in sub-section (*1*), for the words "four copies", the words "two copies" shall be substituted;

(*ii*) in sub-section (*2*), in Clause (*b*), for the existing proviso, the following proviso shall be substituted, namely:—

"Provided that in case where a co-operative housing society consists of more than five persons in accordance with the scheme of housing on the plot of land mentioned in the objects of the society, the application shall be signed by not less than such total number of members as may be prescribed".

5. *Amendment of Section 28.*— In Section 28 of the principal Act, in sub-section (*9*), after the proviso, the following Explanation shall be inserted, namely:—

"*Explanation*.— For the purposes of this section, conducting meeting virtually shall be considered as valid. However, while election of board members vote shall be exercised personally."

6. *Amendment of Section 28A.*— In Section 28A of the principal Act, the following proviso shall be inserted, namely:—

"Provided that in case of a cooperative bank, restriction on holding of shares by a member thereof shall be as specified by the Reserve Bank of India from time to time".

7. *Amendment of Section 42.*— In Section 42 of the principal Act, in sub-section (*2*), after Clause (*f*), the following clause shall be inserted, namely:—

"(*g*) Loan shall be sanctioned on such terms and conditions which are in consonance to the rules made under this Act.".

8. *Amendment of Section 58.*— In Section 58 of the principal Act, in sub-section (*3*), Clause (*d*) shall be omitted.

9. *Amendment of Section 59.*— In Section 59 of the principal Act,—

(*i*) in sub-section (*6*), for the first proviso, the following proviso shall be substituted, namely:—

"Provided that, every member of the Board of Directors shall submit a self declaration cum undertaking within fifteen days from assuming the office, in such form as may be prescribed. Any member of the Board of Directors who fails to submit such declaration within specified period shall be deemed to have vacated his office. Such member shall also file annual returns about their movable and immovable property, loan transactions and their dealings with the other societies/banks in the form specified by the Registrar from time to time depending upon the type of society:";

(*ii*) in sub-section (*11*), after the words "continue on the board", the words "of any society" shall be inserted.

10. *Amendment of Section 60.*— In Section 60 of the principal Act,—

(*i*) in sub-section (*2*), after Clause (*c*), the following clause shall be inserted, namely:—

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"(*d*) has not undergone one-week training on cooperative management within six months from the date of being chosen as a Director.";

(*ii*) after sub-section (*3*), the following sub-sections shall be inserted, namely:—

"(*4*) In order to be eligible for being chosen as a Director on the board of any Apex or Federal society, he shall,—

(*a*) have been the elected member of the Board of the society he is representing for atleast five years;

(*b*) be representing a society having earned net profit for continuous period of three years;

(*c*) be representing a society which is functional and have posted continuous growth in turnover for three years preceding the election;

(*d*) be representing a society having complied with the statutory requirement specified under the Act.

(*5*) If member on the board of Apex society or Federal society is disqualified and/or penalized under the provision of the Act, such member shall forthwith cease to be a member on Board of Directors and deemed to have vacated his office as director on the Apex or Federal society:

Provided that if remaining directors allow any of such disqualified director to continue on the board then entire board of directors of such Apex or Federal society shall be deemed to have been disqualified and all such directors shall cease to continue on the board.".

11. *Substitution of Section 61*.— For Section 61 of the principal Act, the following Section shall be substituted, namely:—

"61. *Disqualification of all directors of the board*.— (*1*) Notwithstanding anything contained in the foregoing section, the Registrar, after affording reasonable opportunity of being heard to the Directors, disqualify all the directors of the board and such directors shall be ineligible to continue as directors of any society for a period of six years, if during their term as directors of the society,—

(*a*) annual general meeting is not conducted within three months of closure of the society's accounting year;

(*b*) a requisitioned general meeting is not conducted within the specified time;

(*c*) audited accounts for the preceding co-operative year is not placed before the Annual General Body Meeting;

(*d*) they allow any of disqualified directors to continue on the board;

(*e*) they did not file returns under section 81 of the Act, in any electronic mode or in the module provided, within thirty days from the date of Annual General Body Meeting;

(*f*) they are held responsible for not providing the information as required under section 32 of the Act;

(*g*) they have failed to start business of society as per the main objects specified under the bye-laws;

(*h*) they have failed to take any coercive action on recovery of overdue loan account which are classified as Non-Performing Assets, by following due procedure.

(*2*) If it is proved that the aforesaid omission or commission was with the consent or connivance of or is attributed to any gross negligence on the part of any Auditor, Director, Chief Executive, Managing Director or any other officer of the society, such Auditor, Director, Chief Executive, Managing Director or any other officer of the society shall be guilty and shall be liable for penalty which shall not be less than rupees one hundred but not exceed rupees twenty-five thousand.".

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12. *Amendment of Section 62*.— In Section 62 of the principal Act, in sub-section (*1*), in Clause (*f*),—

(*i*) sub-clause (*ii*) shall be omitted;

(*ii*) sub-clauses (*iii*), (*iv*), (*v*) and (*vi*) shall be re-numbered as sub-clauses (*vii*), (*viii*), (*ix*) and (*x*) respectively and before sub-clause (*vii*) as so renumbered, the following clauses shall be inserted, namely:—

"(*ii*) to recruit new staff, holding the certificate of co-operative training for minimum six months duration from recognized co-operative training institute;

(*iii*) to organize training for the existing employees through a recognized institution and periodic skill upgradation;

(*iv*) to fix staff strength based on the guidelines issued by the Registrar;

(*v*) to recruit new staff as per the recommendation of the staff assessment and selection committee constituted as per the guidelines of the Registrar of Co-operative societies;

(*vi*) to frame service rules for internal promotion, transfer and all other service conditions.".

13. *Amendment of Section 67A*.— In Section 67A of the principal Act,—

(*i*) in sub-section (*3*), for the words, "The Board of Directors or administrator", the word "Administrator" shall be substituted;

(*ii*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3a*) The term of the appointed board of directors or director, as the case may be, shall be co-terminous with the term of the elected board of directors or director.".

14. *Substitution of Section 70*.— For Section 70 of the principal Act, the following section shall be substituted, namely:—

"70. *Qualifications of Chief Executive Officer or any other officer*.— The qualifications for the appointment of the chief executive officer or any other officer of society shall be such as may be notified by the Government.".

15. *Amendment of Section 71*.— In Section 71 of the principal Act, in sub-section (*1*), in Clause (*e*), the first and third proviso shall be omitted.

16. *Amendment of Section 72*.— In Section 72 of the principal Act, in sub-section (*2*), for the words "six months," the words "three months" shall be substituted.

17. *Amendment of Section 73*.— In Section 73 of the principal Act, for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) Every society, shall prepare the Receipt and Payment statements/Trial Balance/Trading/ /Manufacturing Accounts, Profit and Loss Account/Income and Expenditure Account and Balance Sheet in the manner as specified in the rules framed under the Act and submit it to the Registrar and the auditor latest by 30th April of every year.".

18. *Amendment of Section 74*.— In Section 74 of the principal Act,

(*i*) for sub-sections (*3*) and (*4*), the following sub-sections shall be respectively substituted, namely:—

"(*3*) Every society shall cause it's accounts to be audited by an auditor referred to in sub-section (*2*) appointed by the Registrar:

Provided that in case of cooperative bank, the prior approval of the Reserve Bank of India shall be obtained:

Provided further that same auditor shall not be appointed consecutively for more than two years.

(*4*) The accounts of every society for the financial year ending 31st March shall be audited within three months of the close of the financial year to which such accounts relate.

Provided that the Registrar may in any particular case, extend the aforesaid period by such period as he may consider necessary where he is satisfied that such extension shall be in the interest of the society:

Provided further that in the event of pendency of audit, the Registrar shall appoint an auditor from the panel of auditors constituted under sub-section (*2*) and cause the audit.

(*ii*) for sub-section (*9*), the following sub-section shall be substituted, namely:—

"(*9*) Notwithstanding anything contained in this section and Section 75, in case of co-operative housing society, self-help groups and panivatap societies, the chief executive officer of such society shall prepare the statements of accounts and audit report and submit to the Board. The Board shall discuss in its meeting the statements of accounts and the audit report so submitted by the chief executive officer and record its approval and place such statements of accounts and the audit report before the general body by 30th June for its consideration. The chief executive officer while preparing the statements of accounts and audit report shall exercise all due diligence and exercise the powers and duties of the auditor as specified under Section 75 of the Act:

Provided that in all such cases where the annual statement of accounts and audit report is prepared by the chief executive officer, such audit report and statement of accounts, after due approval by the General Body, shall be submitted to the Assistant Registrar for scrutiny:

Provided further that any discrepancies or shortcoming pointed out by the Assistant Registrar on such statement of accounts or audit report those shall be made good by the board of directors of such society. Any audit compliance in such statement of accounts or audit report shall be placed before the General Body and a copy of the action taken on such audit compliances shall be submitted to the Assistant Registrar:

Provided also that in case the chief executive officer is not capable of preparing such statement of accounts and audit report as required under this section then, the board of directors may adopt a resolution to appoint an auditor from panel of auditors constituted under this section and obtain audit report from such auditor and submit it to Assistant Registrar for scrutiny.".

19. *Amendment of Section 75*.— In Section 75 of the principal Act,—

(*i*) for sub-section (*8*), the following sub-section shall be substituted, namely:—

"(*8*) In the event of mismanagement, misappropriation of society's fund, the auditor shall file special report to the Registrar, failing which, he shall be held responsible for willful omission or failure to report to the Registrar which shall constitute an offence under the Act and he be removed from the Panel of Auditors.";

(*ii*) after sub-section (*8*), the following sub-section shall be inserted, namely";

"(*9*) In the event of criminal breach of trust, an officer not below the rank of Co-operative Officer, after obtaining the approval from the Registrar, shall require the chief executive officer or Managing Director or any other officer to file first information report (FIR) to the concerned police station".

20. *Amendment of Section 76B*.— In Section 76B of the principal Act,—

(*i*) for the existing title, the following title shall be substituted, namely:—

"Inspection and Scrutiny of Co-operative Credit Society and Other Co-operative Societies."

(*ii*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

Notwithstanding anything to contrary contained in Section 76A of the Act, the Registrar shall, atleast once in a financial year, cause an inspection of books of accounts of co-operative credit society

or other co-operative societies engaged in credit business, by an official not below the rank of Audit Assistant. Such official shall provide to the society, a copy of its report on such inspection.";

(*iii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Notwithstanding anything to the contrary contained in any other law for the time being in force and without prejudice to the provisions of sub-section (*1*), the Registrar may, at any time, cause a scrutiny to be made by an official not below the rank of Junior Auditor/Inspector, on the affairs of any co-operative credit society or other society and its books of accounts. A copy of the report of the scrutiny shall be furnished to the co-operative credit society or other society, if such society makes a request for the same or if any adverse action is contemplated against such society on the basis of the scrutiny.".

21. *Substitution of Section 81.*— For Section 81 of the principal Act, the following section shall be substituted, namely:—

"81. *Filing of returns.*— Every co-operative society shall file returns, alongwith the filing fees as prescribed and the following documents, within thirty days from the date of holding of annual general body meeting, in any electronic mode or module provided by the Registrar.

(*a*) annual report of society's activities;

(*b*) audited statement of accounts of society;

(*c*) audit rectification report of society, if any;

(*d*) plan for surplus disposal as approved by the general body of the co-operative society;

(*e*) list of amendments to the bye-laws of the co-operative society, if any;

(*f*) declaration regarding date of holding of it's general body meeting alongwith notice, proceedings and number of members who attended such meetings;

(*g*) declaration regarding date of conduct of elections, when due;

(*h*) names and addresses of the directors and their term of office;

(*i*) Director's Annual Returns showing their personal movable and immovable property, loan transactions and their dealings with the other societies/banks;

(*j*) any other information required by the Registrar in pursuance of any of the provisions of this Act".

22. *Amendment of Section 82.*— In Section 82 of the principal Act, in sub-section (*6*), for the expression "Indian Penal Code, 1860 (45 of 1860)", the expression "Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023)" shall be substituted.

23. *Amendment of Section 102.*— In Section 102 of the principal Act,

(*i*) in clause (*i*), the following words shall be inserted at the end, namely:— "situated within its area of operation".

(*ii*) after Clause (*n*), the following clauses shall be inserted, namely:—

"(*na*) 'Redevelopment' means reconstruction, renovation, re-building, or development of a building or premises owned, leased or managed by a co-operative housing society, whether by self-development or through a developer, and includes any arrangement for providing alternative accommodation, additional area, or monetary compensation to the members of the society in connection to such redevelopment;

(*nb*) "SAHARA" means Society's Advisory, Harmony and Redressal Authority appointed under Section 113A of the Act".

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24. *Substitution of Section 104A and 104B*.— For Section 104A and 104B of the principal Act, the following sections shall be substituted, namely.—

"104A. *Redevelopment of Co-operative Housing Societies*.— (*1*) Any co-operative housing society shall be entitled to undertake redevelopment, reconstruction of their building or premises by following the rules as may be prescribed.

(*2*) Any dispute relating to redevelopment, including execution or enforcement of the development agreement, shall be referred to the Civil Court.

104B. *Promoter/Office bearers to convey title, etc., and execute documents, according to agreement*.— (*1*) The Chairman or any office bearer of the co-operative housing society which are registered and/or which shall be registered on coming into force of this section shall take all necessary steps to complete transfer of title of land from the land owner or builder or developer, as the case may be, and convey it in the name of the society, within a period of three months from its registration.

(*2*) It shall be the duty of the Chairman or any office bearer of the society to file with the Registrar a copy of the conveyance immediately after registration of conveyance.

(*3*) The Registrar, by a notification in the Official Gazette, shall appoint an officer, not below the rank of Senior Auditor/Inspector/Special Recovery Officer/Assistant Co-operative Officer, to be the Designated Officer.

(*4*) If the Chairman or any office bearer is unable to execute the conveyance in favour of the society, as provided under sub-section (*1*), any member of such Co-operative housing society, shall make an application latest by the date as shall be notified by the Government, in writing, to the concerned Designated Officer accompanied with the true copies of the registered agreements for sale, executed with the land owner or builder or developer by each individual member of the society, who have purchased the apartment/unit and all other relevant documents including the occupancy certificate, if any, for issuing a report to the Co-operative Officer that such society is entitled to have a unilateral deemed conveyance executed in their favour and to have it registered.

(*5*) The Designated Officer, appointed under sub-section (*3*), on receiving such application, within reasonable time and in any case not later than ninety days, shall submit a report to the Co-operative Officer authorised by the Government by notification in the Official Gazette. The Designated Officer after making such enquiry as deemed necessary and after verifying the authenticity of the documents submitted and after giving a reasonable opportunity of being heard to all the parties concerned, on being satisfied that it is a fit case for inferring that the land owner or builder or developer has not facilitated to transfer the title over the land and apartment/unit to the concerned co-operative society without any substantial cause and valid reason and that he is convinced that the title need to be transferred by way of conveyance deed make report thereof to the Co-operative Officer.

(*6*) Upon receipt of the report, the Co-operative Officer shall issue summons to the landowner or builder or developer, as the case may be, to show cause why a unilateral instrument should not be registered as deemed conveyance and after giving the landowner or builder or developer, as the case may be, a reasonable opportunity of being heard, may, on being satisfied upon summary inquiry that it is a fit case for unilateral conveyance, irrespective of any dispute pending between the landowner and builder/developer, as the case may be, and without disturbing their inter se title or ownership, cause to be registered an instrument as deemed conveyance, after following the procedure as required under the Registration Act, 1908 (16 of 1908).

(*7*) In all such cases, the Co-operative Officer shall act as authorised officer to perform the role and functions of land owner or builder or developer, as the case may be, to enable registration of sale/conveyance in favour of the Co-operative Housing Society before the Sub-Registrar appointed under the Registration Act, 1908 (16 of 1908).

(*8*) The fees, duties and any other charges required to be paid for drafting, presenting and registering of sale deed shall be borne by the members of the co-operative housing society.

(*9*) No court or Tribunal shall hear any complaint or petition against the society and/or Competent Authority and/or Authorised officer with regard to duties performed under this section.

(*10*) Any person, including the promoter, who willfully obstructs the conveyance process or fails to comply with the decision under this section shall be liable to a penalty of upto Rs. 10,00,000/- for each instance of non-compliance and additional penalty of Rs. 5,000/- per day for continuing default.

(*11*) In any case, the registration of deemed conveyance shall be completed within a period of one year from application for deemed conveyance.

(*12*) The provisions of this section shall have effect and operation, notwithstanding anything contained in any law for the time being in force.

25. *Amendment of Section 107*.— In Section 107 of the principal Act, in sub-section (*1*), for the words "non occupancy fees", the words "maintenance fees" shall be substituted.

26. *Amendment of Section 108*.— In Section 108 of the principal Act, Clause (*d*) shall be omitted.

27. *Substitution of Section 113A*.— For Section 113A of the principal Act, the following Section shall be substituted, namely,—

"113A *SAHARA*.— (*1*) The Registrar shall constitute an authority namely Society's Advisory, Harmony And Redressal Authority (SAHARA) for rendering advise for maintaining harmony in any co-operative housing society and for redressal of grievances of the members of said societies.

(*2*) The Registrar, with prior approval of the Government, shall appoint an officer not below the rank of Assistant Registrar of Co-operative Societies or an advocate having practice as a lawyer for ten years, or a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949) and a member of the Institute of Chartered Accountants of India or retired State Government Servant not below the rank of Group B Gazetted officer at the time of retirement, having office within the State of Goa, to decide disputes mentioned in sub-section (*2*) of Section 83 of the Act and other complaints and grievances in respect of co-operative housing society for such areas as assigned to such officer/person.

(*3*) All disputes specified under sub-section (*2*) of Section 83 of the Act shall be referred to the SAHARA.

(*4*) The provisions of Section 85 and 87 of this Act and Rules 115 to 126A of the Goa Co-operative Societies Rules, 2003 shall apply mutatis mutandis for hearing and deciding the disputes under foregoing sub-section.

(*5*) A Co-operative housing society or member of such society or any person affected by such society or managing committee shall approach SAHARA for any grievances and no other authority.

(*6*) Any person aggrieved by the decision or award, as the case may be, of the SAHARA may prefer an appeal to the Co-operative Tribunal within sixty days from the date of such award.

(*7*) The remuneration of the persons, other than officer of Government, appointed in SAHARA shall be such as may be notified by the Registrar with prior approval of the Government.

28. *Amendment of Section 120*.— In Section 120 of the principal Act, in sub-section (*2*), for the expression "Code of Criminal Procedure, 1973 (Act 2 of 1974), the expression "Bharatiya Nagarik Suraksha Sanhita, 2023 (Act 46 of 2023) shall be substituted.

29. *Amendment of Section 121*.— In Section 121 of the principal Act, in sub-section (*3*), for the expression "Code of Criminal Procedure, 1973 (Act 2 of 1974), wherever it occurs, the expression "Bharatiya Nagarik Suraksha Sanhita, 2023 (Act 46 of 2023)" shall be substituted.

30. *Amendment of Section 124*.— In Section 124 of the principal Act, for the expression "Indian Penal Code, 1860 (46 of 1860), the expression "Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023)" shall be substituted.

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31. *Repeal and Savings*.— (*1*) The Goa Co-operative Societies (Amendment) Ordinance, 2026 (Ordinance No. 6 of 2026) is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend Section 2 of the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001) (hereinafter referred to as the "said Act"), as the Central Government has come out with various schemes for the Primary Agricultural Credit Society (PACS)/Multipurpose Primary Agricultural Credit Society (MPACS). It has also been mandated that the Primary Agricultural Credit Society (PACS)/Multipurpose Primary Agricultural Credit Society (MPACS) desiring to avail the benefits under any scheme shall adopt model bye-laws prescribed by the Central Government. Therefore, in order to facilitate the existing Primary Agricultural Credit Society as well as the new societies which are going to be registered, to avail the benefits under those schemes this amendment has been initiated.

The Bill also seeks to insert proviso to Section 6 of the said Act, to facilitate building complexes to register the co-operative society under the provisions of the said Act.

The Bill also seeks to amend Section 7 of the said Act as the registration process has been simplified by making it online and no purpose is being served by accepting four number of copies of bye-laws. Therefore, by present amendment it is mandated to submit only two copies of bye-laws instead of four copies. The Bill also seeks to substitute proviso to sub-section (*2*) of said section, as housing societies are classified under various categories and the requirement of membership in each category varies. In order to meet the membership requirement, it is felt necessary to prescribe requirement of members in the rules and therefore this section has been suitably amended by omitting the percentage of members required for registration.

The Bill also seeks to insert explanation in Section 28 of the said Act, to give members liberty to attend the meetings by virtual mode.

The Bill also seeks to insert proviso to Section 28A of the said Act, to comply with the directions of the Reserve Bank of India (RBI).

The Bill also seeks to amend sub-section (*2*) to Section 42 of the said Act, in order to streamline the loaning procedure and safeguard the funds of the members.

The Bill also seeks to substitute proviso to sub-section (*6*) of Section 59 of the said Act, to fix the responsibilities on the elected Board of Directors.

The Bill also seeks to amend sub-section (*2*) of Section 60 of the said Act, in order to strengthen the administration of the co-operative societies. As the society attains the status of the Apex or federal body only when more than five societies are the members of such apex or federal body, the members representing the society on the apex body to possess good experience and work knowledge for managing the affairs of the society.

The disqualification of the Board of Directors is generally done when it is observed that the directors have acted in a manner detrimental to the interest of the society. Such Directors shall not be eligible to be on the board of society. Therefore, in order to prevent such director from being on the board of any other society and commit the same act of omission and commission again, the amendment is proposed to Section 61 of the said Act.

The Bill also seeks to amend Section 62 of the said Act, in order to recruit trained Staff in co-operative sector.

The Bill also seeks to amend Section 67A of the said Act, in order to make tenure of the appointed board of directors co-terminous with the elected directors.

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The Bill also seeks to amend Section 70 of the said Act, so as to enable to lay down qualifications for Chief Executive Officer.

The Bill also seeks to amend Section 71 of the said Act, in order to bring uniformity in administration of the society.

The Bill also seeks to amend Section 72 of the said Act, in order to lay down shorter period, for conducting annual general body meeting after close of the co-operative year.

The Bill also seeks to amend Section 73 of the said Act, so as to lay down a period till April of every year for submitting unaudited statements of accounts.

The Bill also seeks to amend Section 74 of the said Act, so as to conduct true and fair audit and to maintain transparency in appointment of statutory auditor.

The Bill also seeks to amend Section 75 of the said Act, so as to make provisions for filing First Information Report in Police Station incase of breach of trust.

The Bill also seeks to amend Section 76B of the said Act, so as to enable the Registering authority to cause inspection of all societies.

The Bill also seeks to amend Section 81 of the said Act, to facilitate the societies to file returns by online mode. The directors are also required to file annual returns about their personal movable and immovable properties, loan transactions and their dealing with other societies/banks.

The Bill also seeks to amend Section 82 of the said Act, to replace the title of "Indian Penal Code, 1860 (46 of 1860)" with Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023).

The Bill also seeks to amend Section 102 of the said Act, so as to facilitate redevelopment of building/premises.

The Bill also seeks to substitute Section 104A of the said Act, to facilitate housing societies to undertake redevelopment, reconstructions of their building or premises.

The Bill also seeks to substitute Section 104B of the said Act, to facilitate execution of unilateral deemed conveyance in favour of co-operative housing society.

The Bill also seeks to amend Section 107 of the said Act, for making provision for payment of maintenance fee.

The Bill also seeks to amend Section 108 of the said Act, to do away with seeking prior permission or NOC from the co-operative housing society for transfer of shares.

The Bill also seeks to amend Section 113A of the said Act, so as to provide for constitution of SAHARA i.e. Society's Advisory, Harmony And Redressal Authority to hear complaints, grievances and disputes pertaining to the co-operative housing societies and its members.

The Bill also seeks to amend Section 120 of the said Act, to replace the title of the Code of Criminal Procedure, 1973 (Act 2 of 1974) with Bharatiya Nagarik Suraksha Sanhita, 2023 (Act 46 of 2023).

The Bill also seeks to amend Section 121 of the said Act, to replace the title of the Code of Criminal Procedure, 1973 (Act 2 of 1974) with Bharatiya Nagarik Suraksha Sanhita, 2023 (Act 46 of 2023).

The Bill also seeks to amend Section 124 of the said Act, to replace title of the Indian Penal Code, 1860 (46 of 1860) with Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023).

The Bill also seeks to repeal the Goa Co-operative Societies (Amendment) Ordinance, 2026 (Ordinance No. 6 of 2026) promulgated by the Governor of Goa on 06/07/2026.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No Financial implications are involved in this Bill.

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MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause (4) of the Bill empowers the Government to frame rules for specifying total number of members who shall sign the application for registration of society.

Clause 9 of the Bill empowers the Government to frame rules for specifying a form for submitting the self declaration by the Board of Directors.

Clause 24 of the Bill empowers the Government to frame rules specifying manner in which redevelopment or reconstruction of buildings or premises owned by Co-operative Housing Societies may be undertaken.

These delegations are of normal character.

Porvorim-Goa.
26th August, 2026.

SHRI SUBHASH A. SHIRODKAR
Minister for Co-operation

Assembly Hall,
Porvorim-Goa.
26th August, 2026.

SMT. NAMRATA ULMAN
Secretary to the
Legislative Assembly of Goa.

ANNEXURE "A"

Name of the Bill: The Goa Co-operative Societies (Amendment) Bill, 2026

Sr. No.	Section	Existing Provision	Amendment proposed	Justification for amendment
1.	2(*43*)	"society" means a co-operative society registered or deemed to be registered under this Act.	"society" means a co-operative society registered or deemed to be registered under this Act "and includes multipurpose society or any other society as may be notified by the Government from time to time"	The Ministry of Cooperation is coming out with various schemes for the PACS. It has also been mandated that the PACS desiring to avail the benefits under this scheme shall adopt model Bye-laws prescribed by the Central Ministry. Therefore in order to facilitate the existing PACS as well as the new societies which are going to be registered, to avail the benefits under the scheme these new insertion has been initiated.
2.	6(*1*)	---	"Provided also that dwelling unit constructed prior to coming into force of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016), and having three or more dwelling units in such building who could not form any type of housing society as specified under this Act or rules framed thereunder, may	To facilitate building complexes to register the co-operative society under the provisions of the Act, which could not form any society so far due to various difficulties.

			appoint a person among themselves as chief promoter to file an application before Registrar of Co-operative Societies accompanied by Notarized copies of Agreements, registered or unregistered instrument of sale or conveyance Deed executed by builder and/or land owner, in favour of such apartment or flat owners evidencing transfer of property, rights therein and payment of consideration. Such application shall be filed by Chief Promoter not later than 19th day of December, 2026, alongwith such other documents as may be prescribed and the occupancy certificate, if any, issued by local authority.	
3.	7(1)	For the purposes of registration; an application shall be made to the Registrar in the form prescribed and shall be accompanied by four copies of the proposed bye-laws of the society and such registration fee as may be determined by the Registrar. Different registration fees may be determined for different classes of societies, regard being had to the service involved in processing an application for registration.	For the purposes of registration; an application shall be made to the Registrar in the form prescribed and shall be accompanied by two copies of the proposed bye-laws of the society and such registration fee as may be determined by the Registrar. Different registration fees may be determined for different classes of societies, regard being had to the service involved in processing an application for registration.	The registration process has been simplified by making it online and no purpose is being served by accepting four copies of bye-laws. Therefore by present amendment it is mandated to submit two copies of bye-laws instead of four copies.
	7(*2*)(*b*)	Provided that in case where a co-operative housing society consists of more than five persons in accordance with the scheme of housing on the plot of land mentioned in the objects of the society, the application shall be signed by at least fifty one per cent. of the total number of the expected members;	Provided that in case where a co-operative housing society consists of more than five persons in accordance with the scheme of housing on the plot of land mentioned in the objects of the society, the application shall be signed by not less than such total number of members as may be prescribed.	Housing societies are classified under various categories and the requirement of membership in each class of category varies. In order to meet the membership requirement it is felt necessary to prescribe requirement of members in the Rule and therefore this section has been suitably amended by omitting the percentage of members required for registration.
4.	28	-----	*Explanation*.— For the purposes of this section, conducting meeting virtually	To give members liberty to attend the meetings by virtual mode.

			shall be considered as valid. However, while election of board members vote shall be exercised personally.	
5.	28A	-----	Provided that in case of a cooperative bank, restriction on holding of shares by a member thereof shall be as specified by the Reserve Bank of India from time to time.	To comply with the directions of the RBI
6.	42(*2*)	-----	2(g) Loan shall be sanctioned on such terms and conditions which are in consonance to the rules made under this Act.	In order to streamline the loaning procedure and safeguard the funds of the members.
7.	58(*3*)(*d*)	appointment and removal of statutory auditors	Omitted.	By virtue of this amendment, the power of the general body to appoint a statutory auditor has been taken away since it is proposed to amend Section 74 whereby the Registrar shall appoint the auditors to cause audit of the society
8.	59(*6*)	Provided that, member of the board shall file the return about their loan transactions and their dealings with the society in the form specified by the Registrar from time to time depending upon the type of society	Provided that, every member of the Board of Directors shall submit a self declaration cum undertaking within fifteen days from assuming the office, in such form as may be prescribed. Any member of the Board of Directors who fails to submit such declaration within specified period shall be deemed to have vacated his office. Such member shall also file annual returns about their movable and immovable property, loan transactions and their dealings with the other societies/banks in the form specified by the Registrar from time to time depending upon the type of society:	By substituting this provision, it is made mandatory for every members of the board to submit self declaration cum undertaking, failing which he shall vacate his/her office. It is also proposed to debar the director who have been disqualified on the grounds of misappropriation, mis-utilization etc. from entering the office of any society
	59(*11*)	If the Auditor, Enquiry Officer or Inspecting Officer during the course of audit or enquiry or inspection has found certain discrepancies in the working of the society which are irregular, illegal in nature and detrimental to the interest of the	If the Auditor, Enquiry Officer or Inspecting Officer during the course of audit or enquiry or inspection has found certain discrepancies in the working of the society which are irregular, illegal in nature and detrimental to the interest of the society, the Registrar may take the	The amendment in sub-section (*2*) and (*4*) has been carried out in order to strengthen the administration of the Co-operative societies, it is necessary that the Board of Primary and Apex should be suitably qualified and equipped with legal provisions, for effective functioning of the

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		society, the Registrar may take the cognizance of such irregularities or illegalities and after giving due opportunity to the Directors concerned of being heard, may disqualify him to continue on the board.	cognizance of such irregularities or illegalities and after giving due opportunity to the Directors concerned of being heard, may disqualify him to continue on the board of any society.	society.
9.	60(*2*)	-----	(*d*) has not undergone one-week training on cooperative management within six months from the date of being chosen as a Director.	By inserting the said clause additional criteria has been prescribed for disqualification of directors for not complying with the statutory requirements of the Act, by maintaining the original clauses
			4. In order to be eligible for being chosen as a director on the board of any Apex or Federal society, he shall,-; (*e*) have been the elected member of the Board of the society he is representing for atleast five years; (*f*) be representing a society having earned net profit for continuous period of three years; (*g*) be representing a society which is functional and have posted continuous growth in turnover for three years preceding the election; (*h*) be representing a society having complied with the statutory requirement specified under the Act.	A society attains the status of the Apex or federal body only when more than five societies are the members of such apex or federal body. Therefore the members representing the society on the apex body shall possess good integrity experience and work knowledge for managing the affairs of the society.
			(*5*) If member on the board of Apex society or Federal society is disqualified and/or penalized under the provision of the Act, such member shall forthwith cease to be a member on Board of Directors and deemed to have vacated his office as director on the Apex or Federal society: Provided that if remaining directors allow any of such disqualified director to continue on the board then entire board of directors of such Apex or Federal society	

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			shall be deemed to have been disqualified and all such directors shall cease to continue on the board.	
10.	61	*Disqualification of all directors of the board.*— Notwithstanding anything contained in the foregoing section, all the Directors of the Board shall incur disqualification not exceeding six years as may be decided by the Registrar after giving an opportunity of being heard, if during their term as Directors of the Society,— (*a*) they did not conduct the annual general meeting within six months of closure of the society's accounting year; (*b*) they did not conduct a requisitioned general meeting within the specified time; (*c*) they did not place the audited accounts for the preceding co-operative year before the general body at its annual general meeting; (*d*) they willfully allow any of the disqualified directors to continue on the board; (*e*) they did not file the returns within stipulated time as provided under Section 81; (*f*) they are held responsible for not providing the information as required under Section 32 of the Act: Provided that if it is proved that the aforesaid omission or commission was with the consent or connivance of or is attributed to any gross negligence on the part of any Auditor, Director,	*Disqualification of all directors of the board.*— Notwithstanding anything contained in the foregoing section, the Registrar, after affording reasonable opportunity of being heard to the Directors, disqualify all the directors of the board and such directors shall be ineligible to continue as directors of any society for a period of six years, if during their term as directors of the society,— (*a*) annual general meeting is not conducted within three months of closure of the society's accounting year; (*b*) a requisitioned general meeting is not conducted within the specified time; (*c*) audited accounts for the preceding co-operative year is not placed before the Annual General Body Meeting; (*d*) they allow any of disqualified directors to continue on the board; (*e*) they did not file returns under section 81 of the Act, in any electronic mode or in the module provided, within thirty days from the date of Annual General Body Meeting; (*f*) they are held responsible for not providing the information as required under Section 32 of the Act; (*g*) they have failed to start business of society as per the main objects specified under the bye-laws; (*h*) they have failed to take any coercive action on recovery of overdue loan account which are classified	The disqualification of the Board of Directors if generally done when it is observed that these Directors have acted in a manner detrimental to the interest of the society. Such Directors shall not be eligible to be on the board of society. Therefore in order to prevent such director from being on the board of any other society and commit the same act of omission and commission, the amendment is proposed. To remove inefficient directors from the board of the society.

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		Chief Executive, Managing Director or any other officer of the society, such Auditor, Director, Chief Executive, Managing Director or any other officer of the society shall be guilty and shall be liable for disqualification or misconduct, as the case may be and for penalty which shall not be less than rupees one hundred but not exceeding rupees twenty-five thousand.	as Non-Performing Assets, by following due procedure. (*2*) If it is proved that the aforesaid omission or commission was with the consent or connivance of or is attributed to any gross negligence on the part of any Auditor, Director, Chief Executive, Managing Director or any other officer of the society, such Auditor, Director, Chief Executive, Managing Director or any other officer of the society shall be guilty and shall be liable for penalty which shall not be less than rupees one hundred but not exceed rupees twenty-five thousand.".	
11.	62(*1*)f (*ii*)	recruitment and service conditions of the staff;	Omitted	
	62(*1*)(*f*)	(*i*) business of the society; (*ii*) recruitment and service conditions of the staff; (*iii*)mobilisation, utilisation and investment of various funds; (*iv*) maintenance of accounting systems; (*v*) management information systems; (*vi*) such other subjects and matters necessary for the effective performance of the society;	(*i*) business of the society; (*ii*) to recruit new staff, holding the certificate of co-operative training for minimum six months duration from recognized co-operative training institute; (*iii*) to organize training for the existing employees through a recognized institution and periodic skill upgradation; (*iv*) to fix staff strength based on the guidelines issued by the Registrar; (*v*) to recruit new staff as per the recommendation of the staff assessment and selection committee constituted as per the guidelines of the Registrar of Co-operative societies; (*vi*) to frame service rules for internal promotion, transfer and all other service conditions; (*vii*) mobilisation, utilisation and investment of various funds; (*viii*) maintenance of accounting systems;	In order to recruit train staff in cooperative sector.

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			(*ix*) management information systems; (*x*) such other subjects and matters necessary for the effective performance of the society.	
12.	67A (*3*)	The Board of Directors or administrator so appointed shall make necessary arrangements to constitute a new Board of Directors for enabling the new Board of Directors to enter upon office or to fill the vacancy/vacancies of the Directors, as the case may be, within such period or extended period as the Registrar may specify.	The administrator so appointed shall make necessary arrangements to constitute a new Board of Directors for enabling the new Board of Directors to enter upon office or to fill the vacancy/vacancies of the Directors, as the case may be, within such period or extended period as the Registrar may specify.	
	67A(*3*)(*a*)	-----	The term of the appointed board of directors or director, as the case may be, shall be co-terminous with the term of the elected board of directors or director.	In the event of failure to elect any director on the board of society, the Registrar by exercising powers under Section 67A appoints director on such society. However, the provision necessitates the appointed directors to take steps for constitution of new elected board within specified period which defeats the very purpose of appointing directors on the board by the Registrar. Further, to mandate the tenure of the appointed board of directors co-terminous with the elected directors, the amendment is proposed;
13.	70	*Qualifications of Chief Executive Officers or any other officers*.— The qualifications for the appointment of the chief executive officers or any other officers of a society shall be such as may be specified in the bye-laws.	*Qualifications of Chief Executive Officer or any other officer*.— The qualifications for the appointment of the chief executive officer or any other officer of society shall be such as may be notified by the Government.	By this amendment the Registrar is empowered to prescribe the qualification for appointment of Chief Executive Officer or any other officer of the co-op. societies
14.	71(*1*)(*e*)	Provided further that the board of any such society shall not be superseded or kept under suspension where there is no Government shareholding or loan or financial assistance or any guarantee by the	Provided further that in case of a co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949 (Central Act 10 of 1949) shal ofl also apply:	By omitting first and third proviso of Clause (*e*) in sub-section (*1*) of the said section, the Registrar is empowered to supersede the board of any class of society irrespective of whether the Government is holding the shares of the society or otherwise;

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		Government: Provided further that in case of a co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949 (Central Act 10 of 1949) shall also apply: Provided also that in case of a co-operative society, other than a multi-State Co-operative society, carrying on the business of banking, the provisions of this section shall have the effect as if for the words —six months‖, the words —one year‖ had been substituted.		
15.	72(*2*)	Every society shall hold the annual general body meeting of its members within six months from the close of the co-operative year. At every annual general meeting of a society, the board shall lay before the society an audited balance sheet and profit and loss account for the year in the manner specified by the Registrar by general or special order in this behalf.	Every society shall hold the annual general body meeting of its members within three months from the close of the co-operative year. At every annual general meeting of a society, the board shall lay before the society an audited balance sheet and profit and loss account for the year in the manner specified by the Registrar by general or special order in this behalf.	By amending Section 72, the timeframe for holding the annual general body meeting is curtailed and brought down to 30th June every year from 30th September
16.	73(*4*)	Every society within forty-five days of the close of the financial year, shall prepare the Receipt and Payment statements/Trial Balance, Trading/Manufacturing Accounts, Profit and Loss Account/Income and Expenditure Account and Balance Sheet and within fifteen days from such preparation submit a copy thereof to the Registrar and the auditor	Every society, shall prepare the Receipt and Payment statements/Trial Balance/Trading/Manufacturing Accounts, Profit and Loss Account/Income and Expenditure Account and Balance Sheet in the manner as specified in the rules framed under the Act and submit it to the Registrar and the auditor latest by 30th April of every year.	By this amendment the time frame for preparing and submitting the statements of accounts is prescribed as 30th April of every year;
17.	74(*3*)	Every society shall cause to be audited by an auditor referred in sub-section (*2*), appointed by the general body of the	Every society shall cause it's accounts to be audited by an auditor referred to in sub-section (*2*) appointed by the Registrar:	By substituting these sub-sections, it is mandated that the audit of the society for the financial year ending 31st March shall be audited within

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		society: Provided that, no society shall appoint same auditor consecutively for more than two years.	Provided that in case of cooperative bank, the prior approval of the Reserve Bank of India shall be obtained: Provided further that same auditor shall not be appointed consecutively for more than two years.	three months of the close of the financial year to which such account relates from the auditor appointed by the Registrar;
	74(*4*)	The accounts of every society shall be audited within six months of the close of the financial year to which such accounts relate. Provided that the Registrar may in any particular case, extend the aforesaid period by such period as he may consider necessary where he is satisfied that such extension shall be in the interest of the society; Provided further that in the event of pendency of audit, the Registrar shall appoint an auditor from the panel of auditors constituted under sub-section (2) and cause the audit.	The accounts of every society for the financial year ending 31st March shall be audited within three months of the close of the financial year to which such accounts relate. Provided that the Registrar may in any particular case, extend the aforesaid period by such period as he may consider necessary where he is satisfied that such extension shall be in the interest of the society: Provided further that in the event of pendency of audit, the Registrar shall appoint an auditor from the panel of auditors constituted under sub section (2) and cause the audit.	
	74(*9*)	Notwithstanding anything contained in this section and Section 75 in case of housing co-operative society and self help group having membership not exceeding two hundred members and panivatap society, primary dairy co-operative society and service resource society having working capital less than Rupees fifty lakh, the Chief Executive of such society shall prepare the statement of accounts or audit report and submit to the Board. The Board shall discuss in its meeting the statement of accounts and the audit report so submitted by the Chief executive and record its approval and	Notwithstanding anything contained in this section and Section 75, in case of co-operative housing society, self-help groups and panivatap societies, the chief executive officer of such society shall prepare the statements of accounts and audit report and submit to the Board. The Board shall discuss in its meeting the statements of accounts and the audit report so submitted by the chief executive officer and record its approval and place such statements of accounts and the audit report before the general body by 30th June for its consideration. The chief executive officer while preparing the statements of accounts and audit report shall exercise all due	

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		within six months from the close of the co-operative year place such statement of accounts and the audit report before the general body for its approval. The Chief executive while preparing the statement of accounts and audit report shall exercise all due diligence and exercise the powers and duties of the auditors as specified under Section 75 of the Act: Provided that in all such cases where the annual statement of accounts and audit report is prepared by the Chief executive, after due approval of the General Body, a copy of such audit report or the statement of accounts shall be submitted to the Assistant Registrar for scrutiny: Provided further that any discrepancies or shortcomings pointed out by the Assistant Registrar on such statements of accounts or audit report shall be made good by the Board of Directors of such society. Any audit compliance in such statements of accounts or audit report shall be placed before the General Body and a copy of the action taken on such audit compliances shall be submitted to the Assistant Registrar. Provided also that in case of the above societies, if there is no paid employee or if the employee/s available and/or the Chief Executive is, in the opinion of the board of directors not capable of preparing such statements of accounts and audit report as required under sub-section (*9*) of this	diligence and exercise the powers and duties of the auditor as specified under Section 75 of the Act. Provided that in all such cases where the annual statement of accounts and audit report is prepared by the Chief executive officer, such audit report and statement of accounts, after due approval by the General Body, shall be submitted to the Assistant Registrar for scrutiny: Provided further that any discrepancies or shortcoming pointed out by the Assistant Registrar on such statement of accounts or audit report those shall be made good by the board of directors of such society. Any audit compliance in such statement of accounts or audit report shall be placed before the General Body and a copy of the action taken on such audit compliances shall be submitted to the Assistant Registrar: Provided also that in case the chief executive officer is not capable of preparing such statement of accounts and audit report as required under this section then, the board of directors may adopt a resolution to appoint an auditor from panel of auditors constituted under this section and obtain audit report from such auditor and submit it to Assistant Registrar for scrutiny.”.	

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		section, then, the board of directors may adopt a resolution to appoint an Auditor from the panel of auditors prepared under this section and obtain audit report instead of statements of accounts by the chief executive and may comply with the provisions of sub-section (*9*) by using such audit report in place of statements of account by chief executive.		
18.	75(*8*)	In the event of mismanagement, misappropriation of society's funds, the auditor shall file special report to the Registrar, failing which, he shall be held responsible for willful omission or failure to report to the Registrar which shall constitute an offence under Section 118 of this Act	In the event of mismanagement, misappropriation of society's fund, the auditor shall file special report to the Registrar, failing which, he shall be held responsible for willful omission or failure to report to the Registrar which shall constitute an offence under the Act and he be removed from the Panel of Auditors.	By this substituting sub-section (*8*) the auditor is made responsible to file special report to the Registrar or to face consequences. Moreover, by substituting sub-section (*9*), the Chief Executive/Managing Director/ any other officer is also made responsible to file First Information Report with the Police in the event of criminal breach of trust;
	75(*9*)	-----	In the event of criminal breach of trust, an officer not below the rank of Co-operative Officer, after obtaining the approval from the Registrar, shall require the chief executive officer or Managing Director or any other officer to file first information report (FIR) to the concerned police station.	
19.	76B	*Inspection and scrutiny of co-operative credit society and other co-operative societies engaged in credit business*.— (*1*) Notwithstanding anything to contrary contained in Section 76A of the Act, the Registrar shall at least once in a financial year, cause an inspection of books of accounts of co-operative credit society or other co-operative societies engaged in credit business, by an officer not	*Inspection and Scrutiny of Co-operative Credit Society and Other Co-operative Societies*.— (*1*) Notwithstanding anything to contrary contained in Section 76A of the Act, the Registrar shall, atleast once in a financial year, cause an inspection of books of accounts of co-operative credit society or other co-operative societies engaged in credit business, by an official not below the rank of Audit Assistant. Such official shall provide to the society, a copy of its report on such	By substituting sub-section (*1*) an officer not below the rank of Audit Assistant empowered to undertake inspection of co-operative credit societies dealing with credit business.

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		below the rank of Co-operative Officer with the assistance of one or more Senior/Junior Auditors if required. Such officer shall provide to the society, a copy of its report on such inspection. (*2*) Notwithstanding anything to the contrary contained in any other State law for the time being in force and without prejudice to the provisions of sub-section (*1*), the Registrar may at any time, cause a scrutiny to be made by an officer not below the rank of Co-operative Officer and if required with the assistance of one or more Senior/Junior Auditors, of the affairs of any co-operative credit society or other society and its books of accounts. A copy of the report of the scrutiny shall be furnished to the co-operative credit society or other society, if such society makes a request for the same or if any adverse action is contemplated against such society on the basis of the scrutiny.	inspection. (*2*) Notwithstanding anything to the contrary contained in any other law for the time being in force and without prejudice to the provisions of sub-section (*1*), the Registrar may, at any time, cause a scrutiny to be made by an official not below the rank of Junior Auditor/Inspector, on the affairs of any co-operative credit society or other society and its books of accounts. A copy of the report of the scrutiny shall be furnished to the co-operative credit society or other society, if such society makes a request for the same or if any adverse action is contemplated against such society on the basis of the scrutiny.".	
	76B(*2*)	Notwithstanding anything to the contrary contained in any other State law for the time being in force and without prejudice to the provisions of sub-section (*1*), the Registrar may at any time, cause a scrutiny to be made by an officer not below the rank of Co-operative Officer and if required with the assistance of one or more Senior/Junior Auditors, of the affairs of any co-operative credit society or other society and its books of accounts. A copy of the report of the scrutiny shall be furnished	Notwithstanding anything to the contrary contained in any other law for the time being in force and without prejudice to the provisions of sub-section (*1*), the Registrar may, at any time, cause a scrutiny to be made by an official not below the rank of Junior Auditor/Inspector, on the affairs of any co-operative credit society or other society and its books of accounts. A copy of the report of the scrutiny shall be furnished to the co-operative credit society or other society, if such society makes a request for the same or if any adverse action is	

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		to the co-operative credit society or other society, if such society makes a request for the same or if any adverse action is contemplated against such society on the basis of the scrutiny.	contemplated against such society on the basis of the scrutiny".	
20.	81	*Filing of returns*.— Every co-operative society shall file returns, within six months of the close of every co-operative year, to the Registrar, alongwith the filing fees as prescribed including the following matters, namely:— (*a*) annual report of it's activities; (*b*) it's audited statement of accounts; (*c*) it's audit rectification report, if any; (*d*) plan for surplus disposal as approved by the general body of the co-operative society; (*e*) list of amendments to the bye-laws of the co-operative society, if any; (*f*) declaration regarding date of holding of it's general body meeting alongwith notice, proceedings and number of members who attended such meetings; (*g*) declaration regarding date of conduct of elections when due; (*h*) names and addresses of the directors and their term of office; (*i*) any other information required by the Registrar in pursuance of any of the provisions of this Act.	*Filing of returns*.— Every co-operative society shall file returns, alongwith the filing fees as prescribed and the following documents, within thirty days from the date of holding of annual general body meeting, in any electronic mode or module provided by the Registrar. (*a*) annual report of society's activities; (*b*) audited statement of accounts of society; (*c*) audit rectification report of society, if any; (*d*) plan for surplus disposal as approved by the general body of the co-operative society; (*e*) list of amendments to the bye-laws of the co-operative society, if any; (*f*) declaration regarding date of holding of it's general body meeting alongwith notice, proceedings and number of members who attended such meetings; (*g*) declaration regarding date of conduct of elections, when due; (*h*) names and addresses of the directors and their term of office; (*i*) Director's Annual Returns showing their personal movable and immovable property, loan transactions and their dealings with the other societies/banks; (*j*) any other information required by the Registrar in pursuance of any of the provisions of this Act.".	By this amendment the time for filing returns has been prescribed as thirty days from the date of holding of Annual General Body Meeting. Such returns shall be filed in any electronic mode of module provided by the Registrar;

21.	82(*6*)	Where a person is held liable by the Registrar for misappropriation, fraud, breach of trust, cheating or any other act involving moral turpitude, resulting in a loss to the society, he shall be punishable under the relevant provisions of the Indian Penal Code, 1860 (45 of 1860).	Where a person is held liable by the Registrar for misappropriation, fraud, breach of trust, cheating or any other act involving moral turpitude, resulting in a loss to the society, he shall be punishable under the relevant provisions of the Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023).	The said amendments are carried out so as to be in consistence with the Bharatiya Nyaya Sanhita, 2023 (Act 45 of 2023) which is brought in place of India Penal Code, 1860 (45 of 1860), the amendment is proposed;
22.	102(*i*)	Co-operative housing maintenance society" means a society formed by the owners of dwelling units or commercial units in a building for the purpose of maintenance of the building and provision of common amenities;	Co-operative housing maintenance society" means a society formed by the owners of dwelling units or commercial units in a building for the purpose of maintenance of the building and provision of common amenities situated within its area of operation;	Amended provision proposes to specify the extent of operation of maintenance society. By this amendment the concept of "Redevelopment" and "SAHARA i.e. Society's Advisory Harmony and Redressal Authority", is defined;
	102	-----	(*na*) 'Redevelopment' means reconstruction, renovation, re-building, or development of a building or premises owned, leased or managed by a co-operative housing society, whether by self-development or through a developer, and includes any arrangement for providing alternative accommodation, additional area, or monetary compensation to the members of the society in connection to such redevelopment;	
			(*nb*) "SAHARA" means Society's Advisory, Harmony and Redressal Authority appointed under Section 113A of the Act."	
23.	104A	*Conversion of Co-partnership Co-operative Housing Society*.— (*1*) All the existing co-partnership Co-operative Housing Societies shall be converted as co-ownership co-operative housing societies and shall be governed accordingly. (*2*) All such co-partnership co-operative housing societies being	*Redevelopment of Co-operative Housing Societies*.— (*1*) Any co-operative housing society shall be entitled to undertake redevelopment, reconstruction of their building or premises by following the rules as may be prescribed. (*2*) Any dispute relating to redevelopment, including execution or enforcement of the development agreement,	By substitution of Section 104A, the concept of Redevelopment is getting introduced and the housing co-operative societies are provided with the authority to undertake redevelopment, reconstruction of their building or premises by following the rules as may be prescribed. It further stipulates that any dispute relating to redevelopment, including execution or enforcement of

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		converted to co-ownership co-operative housing society in view of sub-section (*1*) above, shall adopt the relevant byelaws of the co-ownership co-operative housing society, within a period of 30 days from the date of coming into force of the Goa Co-operative Societies (Amendment) Act, 2021: Provided that, until such co-operative housing society adopts the bye laws of co-ownership co-operative housing society, such co-operative society shall be governed by existing bye laws. (*3*) After conversion under sub-section (*1*) the rights of the co-partnership co-operative housing societies shall stands transferred, along with encumbrances and liabilities, to the members of the co-ownership co-operative housing society according to their proportionate shares.	shall be referred to the Civil Court.	development agreement, shall be referred to the civil court.
24.	104B	*Enforcement of transfer of title*.— (*1*) Any existing member of such co-operative housing society converted under sub-section (*1*) of Section 104A, may produce the agreement for sale executed with the promoter or the builder alongwith the document of subsequent sale, if any, or a share certificate issued by such co-operative housing society for authentication by the Registrar. (*1*) The Registrar, on receiving such application, within reasonable time and in any case not later than 6 months after making such	*Promoter/Office bearers to convey title, etc., and execute documents, according to agreement*.— (*1*) The Chairman or any office bearer of the co-operative housing society which are registered and/or which shall be registered on coming into force of this section shall take all necessary steps to complete transfer of title of land from the land owner or builder or developer, as the case may be, and convey it in the name of the society, within a period of three months from its registration. (*2*) It shall be the duty of the Chairman or any office bearer of the society to file with the Registrar a copy of the conveyance immediately	This provision is the Mhajo Flat Scheme. The Chief Promoter or office bearers of co-operative housing societies or as the case may be, is authorized to take all necessary steps to convey the title of land from the land owner or builder or developer in the name of the society within a period of three months from its registration. Upon failure of the Chief Promoter or the office bearers to convey the land or building in the name of the society, a member of society is provided with a liberty to make an application in writing alongwith all the required documents, to the concerned competent authority appointed by the Registrar. After following due procedure as

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		enquiry as deemed necessary, may authenticate either the sale agreement or share certificate and send a copy of such authentication certificate online to the registration officer appointed under the Registration Act,1908. *Explanation 1*: The Registrar shall do a limited inquiry to confirm the authenticity of the sale agreement or share certificate and in case of registered sale agreement only the fact of registration to be confirmed. *Explanation 2*: Any dispute relating to title shall be dealt by the competent civil court. After the authentication by the Registrar, the document to be any member of such co-operative society shall present the document before the registration officer appointed under the Registration Act, 1908, for registration as a document under the relevant provision of the Registration Act, 1908.	after registration of conveyance. (*3*) The Registrar, by a notification in the Official Gazette, shall appoint an officer, not below the rank of Senior Auditor/Inspector/ /Special Recovery Officer/ /Assistant Co-operative Officer, to be the Designated Officer. (*4*) If the Chairman or any office bearer is unable to execute the conveyance in favour of the society, as provided under sub-section (*1*), any member of such Co-operative housing society, shall make an application latest by the date as shall be notified by the Government, in writing, to the concerned Designated Officer accompanied with the true copies of the registered agreements for sale, executed with the land owner or builder or developer by each individual member of the society, who have purchased the apartment/unit and all other relevant documents including the occupancy certificate, if any, for issuing a report to the Co-operative Officer that such society is entitled to have a unilateral deemed conveyance executed in their favour and to have it registered. (*5*) The Designated Officer, appointed under sub-section (*3*), on receiving such application, within reasonable time and in any case not later than ninety days, shall submit a report to the Co-operative Officer authorised by the Government by notification in the Official Gazette. The Designated Officer after making such enquiry as deemed necessary and after verifying the authenticity of the documents submitted and after giving a reasonable	laid down and being satisfied that it is fit case for unilateral conveyance, the designated Cooperative Officer shall register the instrument as deemed conveyance upon following due procedure as required under the Registration Act 1908 (16 of 1908) the competent authority. In any case, the registration of deemed conveyance has to be completed within a period of one year from application for deemed conveyance. This will facilitate the individuals who do not have title over their flat/apartment even after payment of full amount towards purchase of the flat/apartment.

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			opportunity of being heard to all the parties concerned, on being satisfied that it is a fit case for inferring that the land owner or builder or developer has not facilitated to transfer the title over the land and apartment/unit to the concerned co-operative society without any substantial cause and valid reason and that he is convinced that the title need to be transferred by way of conveyance deed make report thereof to the Co-operative Officer. (*6*) Upon receipt of the report, the Co-operative Officer shall issue summons to the landowner or builder or developer, as the case may be, to show cause why a unilateral instrument should not be registered as deemed conveyance and after giving the landowner or builder or developer, as the case may be, a reasonable opportunity of being heard, may, on being satisfied upon summary inquiry that it is a fit case for unilateral conveyance, irrespective of any dispute pending between the landowner and builder/developer, as the case may be, and without disturbing their inter se title or ownership, cause to be registered an instrument as deemed conveyance, after following the procedure as required under the Registration Act, 1908 (16 of 1908). (*7*) In all such cases, the Co-operative Officer shall act as authorised officer to perform the role and functions of land owner or builder or developer, as the case may be, to enable registration of sale/conveyance in favour of the Co-operative Housing Society before the Sub-Registrar appointed under the	

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			Registration Act, 1908 (16 of 1908). (*8*) The fees, duties and any other charges required to be paid for drafting, presenting and registering of sale deed shall be borne by the members of the co-operative housing society. (*9*) No court or Tribunal shall hear any complaint or petition against the society and/or Competent Authority and/or Authorised officer with regard to duties performed under this section. (*10*) Any person, including the promoter, who willfully obstructs the conveyance process or fails to comply with the decision under this section shall be liable to a penalty of upto Rs. 10,00,000/- for each instance of non-compliance and additional penalty of Rs. 5,000/- per day for continuing default. (*11*) In any case, the registration of deemed conveyance shall be completed within a period of one year from application for deemed conveyance. (*12*) The provisions of this section shall have effect and operation, notwithstanding anything contained in any law for the time being in force.	
25.	107(*1*)	Notwithstanding anything contained in any other law for the time being in force, no member of a co-operative housing society who has been allotted a plot of land or dwelling unit in a building over a period of three months shall part with the possession of such plot or dwelling unit, as the case may be, without the written consent of the board of directors of the society. On an application	Notwithstanding anything contained in any other law for the time being in force, no member of a co-operative housing society who has been allotted a plot of land or dwelling unit in a building over a period of three months shall part with the possession of such plot or dwelling unit, as the case may be, without the written consent of the board of directors of the society. On an application made in this behalf by the member concerned, the board	By this amendment the words “non occupancy fees”, have been replaced with words “maintenance fees”.

		made in this behalf by the member concerned, the board of directors may, subject to payment of prescribed non-occupancy fees to the society, give its consent or refuse such consent for reasons to be recorded in writing and communicate its decision to the member within thirty days from the date of receipt of his application.	of directors may, subject to payment of prescribed maintenance fees to the society, give its consent] or refuse such consent for reasons to be recorded in writing and communicate its decision to the member within thirty days from the date of receipt of his application.	
26.	108(*d*)	the previous permission of the society has been obtained in this behalf in writing and the transferee has been admitted as member.	Omitted.	By omission of Clause (*d*) of the said section, procedure of seeking of previous permission of the society for transferring the share or interest of member, has been done away with;
27.	113A	*Constitution of Panel of Reconciliators*.— (*1*) The Registrar shall with prior approval of the Government, constitute a panel of Reconciliators from amongst the persons having experience in the field of law, banking, management, finance, accounts, audit, human resource or specialization in any other field relating to the objects and activities undertaken by the Co-operative Societies, and having their office address within the State of Goa. (*2*) Every Co-operative housing society having more than five members shall appoint in its General Body meeting a Reconciliator from the Panel of Reconciliators constituted under sub-section (*1*). (*3*) Any dispute or difference of opinion arising amongst the members or any non-compliance or delay in compliance affecting the members/society shall be referred to such	*SAHARA*.— (*1*) The Registrar shall constitute an authority namely Society's Advisory, Harmony and Redressal Authority (SAHARA) for rendering advise for maintaining harmony in any cooperative housing society and for redressal of grievances of the members of said societies. (*2*) The Registrar, with prior approval of the Government, shall appoint an officer not below the rank of Assistant Registrar of Co-operative Societies or an advocate having practice as a lawyer for ten years, or a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949) and a member of the Institute of Chartered Accountants of India or retired State Government Servant not below the rank of Group B Gazetted officer at the time of retirement, having office within the State of Goa, to decide disputes mentioned in sub-section (*2*) of Section 83 of the Act and other complaints and grievances in respect of co-operative housing society for such	This provision will enable the co-operative housing societies, its members or any person affected by such society to get its grievance resolved without approaching the Registrar or any judicial forum. In the case of any party being aggrieved with the decision of the SAHARA an appeal before the Cooperative Tribunal is provided.

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		Reconciliator for decision. (*4*) The Reconciliator shall hear the matter referred to him under sub-section (*3*). (*5*) The Reconciliator shall after giving an opportunity of being heard to all the affected parties, pass an award which shall be binding on all the parties to the dispute. (*6*) The Reconciliator shall complete reconciliation proceedings as early as possible, within a period of three months. (*7*) Person aggrieved with the decision of the Reconciliator may prefer appeal to such authority as prescribed (*8*) The Reconciliator shall keep all the records of the proceedings which shall form part of the records of the society. (*9*) Co-operative housing society or member of such society or any person affected by such society or managing committee shall not approach the Registrar or any judicial forum without exhausting the remedy before the Reconciliator or the failure is reported by the Reconciliator to the board. (*10*) The fee of the Reconciliator shall be such as may be notified by the Registrar with prior approval of the Government and the same shall be paid equally by the parties to dispute or as may be ordered in the order for costs subject to maximum limits as notified.	areas as assigned to such officer/person. (*3*) All disputes specified under sub-section (*2*) of Section 83 of the Act shall be referred to the SAHARA. (*4*) The provisions of Section 85 and 87 of this Act and Rules 115 to 126A of the Goa Co-operative Societies Rules, 2003 shall apply mutatis mutandis for hearing and deciding the disputes under foregoing sub-section. (*5*) A Co-operative housing society or member of such society or any person affected by such society or managing committee shall approach SAHARA for any grievances and no other authority. (*6*) Any person aggrieved by the decision or award, as the case may be, of the SAHARA may prefer an appeal to the Co-operative Tribunal within sixty days from the date of such award. (*7*) The remuneration of the persons, other than officer of Government, appointed in SAHARA shall be such as may be notified by the Registrar with prior approval of the Government.	

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28.	120(*2*)	Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act 2 of 1974), it shall be lawful for a Judicial Magistrate of the First Class to pass sentence of fine or imprisonment on any person convicted of an offence under Clauses (*e*) and (*f*) of Section 118 of this Act, in excess of his powers under Section 29 of that Code.	Notwithstanding anything contained in the "Bharatiya Nagrik Suraksha Sanhita, 2023 (No. 46 of 2023)", it shall be lawful for a Judicial Magistrate of the First Class to pass sentence of fine or imprisonment on any person convicted of an offence under Clauses (*e*) and (*f*) of Section 118 of this Act, in excess of his powers under Section 23 of this "Sanhita".	The Code of Criminal Procedure and Indian Penal Code are repealed and replaced by Bharatiya Nagarik Suraksha Sanhita andBharatiya Nyaya Sanhita (BNS) respectively, which came into effect on 1 July, 2024 and hence amendment done in Goa Co-operative Societies Act, 2001.
29.	121(*3*)	If any offence under sub-sections (*1*) or (*2*) is committed in the view or presence of Tribunal concerned, the said tribunal may, after recording the facts constituting the offence and the statement of the accused as provided in the Code of Criminal Procedure, 1973 (II of 1974), forward the case to a Magistrate having jurisdiction to try the same, and may require security to be given for the appearance of the accused person before such Magistrate or, if sufficient security is not given, shall forward such person in custody to such Magistrate. The Magistrate to whom any case is so forwarded shall proceed to hear the complaint against the accused person in the manner provided in the Code of Criminal Procedure, 1973 (II of 1974).	If any offence under sub-sections (*1*) or (*2*) is committed in the view or presence of Tribunal concerned, the said tribunal may, after recording the facts constituting the offence and the statement of the accused as provided in the "Bharatiya Nagrik Suraksha Sanhita, 2023 (No. 46 of 2023)", forward the case to a Magistrate having jurisdiction to try the same, and may require security to be given for the appearance of the accused person before such Magistrate or, if sufficient security is not given, shall forward such person in custody to such Magistrate. The Magistrate to whom any case is so forwarded shall proceed to hear the complaint against the accused person in the manner provided in the "Bharatiya Nagrik Suraksha Sanhita, 2023 (No. 46 of 2023)".	
30.	124	The Registrar, a person exercising the powers of the Registrar, a person appointed to audit the accounts of a society or to hold an inquiry or to make an inspection, or a person appointed as a Co-operative Authority, the Co-operative Tribunal or	The Registrar, a person exercising the powers of the Registrar, a person appointed to audit the accounts of a society or to hold an inquiry or to make an inspection, or a person appointed as a Co-operative Authority, the Co-operative Tribunal or a Liquidator shall be deemed	

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		a Liquidator shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code, 1860 (XLV of 1860).	to be public servants within the meaning of Section 2(*28*) of "Bharatiya Nyaya Sanhita, 2023 (No. 45 of 2023)".	

LA/LEGN/2026/1658

The following bill which was introduced in the Legislative Assembly of Goa on 1st September, 2026 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Housing Board (Amendment) Bill, 2026

(Bill No. 61 of 2026)

A

BILL

further to amend the Goa Housing Board Act, 1968 (Goa Act 12 of 1968).

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 Housing Board (Amendment) Act, 2026.

(*2*) It shall come into force at once.

2. *Insertion of new Section 28A.*— After Section 28 of the Goa Housing Board Act, 1968 (Goa Act 12 of 1968), the following section shall be inserted, namely:—

"28A. *Power of the Board to undertake Housing Scheme/Project by way of Joint Venture.*—(*1*) Subject to the provisions of this Act and with due approval obtained by the Board from the Government in this behalf, the Board may execute any Housing Scheme/Project by entering into such Joint Venture Agreement and or Development Agreement with such qualified and eligible person as prescribed.

(*2*) For the purpose of undertaking/implementation of any such Housing Scheme/Project, the Board may execute the Scheme/Project on revenue sharing basis in accordance with the provisions of the Rules as prescribed.".

STATEMENT OF OBJECTS AND REASONS

It is seen that the adoption of a Joint Venture (JV) model, in lieu of undertaking construction independently offers several practical, financial and administrative advantages. In the prevailing real estate and regulatory framework, such models are increasingly preferred by public authorities for efficient project implementation.

The Bill seeks to insert new section 28A in the Goa Housing Board Act, 1968 (Goa Act 12 of 1968) so as to undertake Housing Scheme/Project by way of Joint Venture.

This Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

No Financial implications are involved in this Bill.

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MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 2 of the Bill empowers the Government to frame rules to provide the form of Joint Venture Agreement and criteria of qualified and eligible person. It also empowers the Government to frame rules for executing the Scheme/Project on revenue sharing basis.

These delegations are of normal character.

Secretariat,
Porvorim-Goa.
31st August, 2026.

DR. PRAMOD SAWANT
Minister for Housing

Assembly Hall,
Porvorim, Goa.
31st August, 2026.

NAMRATA ULMAN
Secretary to the
Legislative Assembly of Goa.

Extract of Section 28 of The Goa Housing Board Act, 1968

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28. *Power of the Board to undertake housing, improvement or building schemes and incur expenditure.*— (*1*) Subject to the provisions of this Act, the Board may, from time to time, incur expenditure and undertake works for the framing and execution of such housing, improvement or building schemes as it may consider necessary.

(*2*) The Government may, on such terms and conditions and it may think fit to impose, transfer to the Board the execution of any housing, improvement or building scheme not provided for by this Act, and the Board shall thereupon undertake the execution of such scheme as if it had been provided for in this Act.

(*3*) The Board may, on such terms and conditions as may be agreed upon and with the previous approval of the Government, take over for execution any housing, improvement or building scheme on behalf of a local authority or a co-operative society and the Board shall execute such scheme as if it had been provided for in this Act.

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