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IN THE HIGH COURT OF BOMBAY AT GOA**WRIT PETITION NO. 719 OF 2026**

1. Luis Nemesio Menezes,
66 years of age, married,
Indian National,
Son of Benjamin Francisco Menezes
and his wife;
 2. Marilyn Menezes,
56 years of age, married,
Indian National,
Both residents of H. No. 225,
Santar Bhat, Piedade,
Divar, Ilhas, Goa.
 3. Agapito Salvador Bento Menezes,
Aged 73 years of age, married,
Indian National,
Son of Benjamin Francisco Menezes
and his wife
 4. Olga Perpetua Menezes,
Aged 67 years of age, married,
Indian National,
Both residents of H. No. 260/1,
Santar Bhat, Piedade, Divar,
Ilhas, Goa.
- ... Petitioners**

Versus

1. The State of Goa
Through its Secretary Revenue,
Secretariat,
Alto-Porvorim, Goa.

2. The Sub Registrar of Ilhas,
2nd Floor, Spaces, Patto,
Panaji, Goa, 403001.

...Respondents

Mr. J. E. Coelho Pereira, Senior Advocate with Mr. Jeet Volvoikar, Mr. Bernard Fernandes, Ms. S. N. Joshi and Ms. Sharlene Fernandes, Advocates for the Petitioners.

Mr. Deep Shirodkar, Additional Government Advocate for Respondent Nos. 1 and 2.

**CORAM : VALMIKI MENEZES &
AMIT S. JAMSADEKAR, JJ.**

DATED : 23RD SEPTEMBER, 2026

ORAL JUDGMENT:

1. Heard learned Advocates for the parties.

2. Rule. Rule is made returnable forthwith; at the request of and with the consent of learned Advocates for the parties, the matter is finally heard and disposed of. Learned Additional Government Advocate Mr. Deep Shirodkar waives service on behalf of Respondent Nos. 1 and 2.

3. By this petition, the Petitioners have sought a writ of mandamus to direct Respondent No. 2, Sub Registrar of Tiswadi, to register the Consent Terms along with the Consent Decree passed by the Civil Court and to accept the same for registration, with payment of Stamp Duty of Rs. 5,000/-; the Petitioners have also sought directions to Respondent No.2 to condone the delay if any, for registration of the said Consent Terms.

4. The petition has been opposed by the learned Additional Government Advocate Mr. Deep Shirodkar on behalf of Respondent Nos. 1 and 2 mainly on two contentions: the first being that the Petitioners have presented the document with inadequate Stamp Duty under the Stamp Act as amended by the State of Goa, by claiming that the Stamp Duty of Rs. 5000/- under Article 32 of the Stamp Act is applicable to the instrument, as opposed to the Sub Registrar's claim of payment of Stamp Duty on Rs. 36,00,000/- (the value of the Gift/Conveyance) calculated according to Article 22 of the Stamp Act. The second contention raised is that the document, which is a certified copy of the Consent Decree executed between the parties before the Civil Court, has been presented beyond

the period of four months prescribed under Section 23 of the Registration Act, 1908.

5. We have considered the pleadings in the petition and the rival submissions of the parties. The document sought to be registered is a Consent Decree dated 23.07.2025, which was executed between Plaintiff No.1 and Defendant No. 1 in Special Civil Suit No. 9/2023, before the Court of Civil Judge Senior Division, 'A' Court at Panaji; the document was executed by the aforementioned parties along with their spouses. By the document, the Plaintiff No. 1 has gifted his undivided share to his brother, the Defendant No. 1 and his wife, Defendant No.2. There is therefore no dispute that the Gift Deed is executed amongst siblings, and is therefore clearly covered by Article 32 of the Stamp Act. The Stamp Duty levied on such a document is Rs. 5000/-. There is also no dispute that the Stamp Duty has been paid along with the executed document, before the Civil Court. In our opinion therefore, the document being a transfer of property by way of gift amongst siblings, the provisions of Article 22 which deals with Conveyance of the property other than between family members would not be applicable. Consequently, the Stamp Duty of Rs. 5000/-, which is paid before the Civil Court has been correctly paid and no further demand for

further Stamp Duty can be made by the Sub Registrar for registering the document.

6. There is also no dispute with the fact that the document has been duly executed before the Civil Court and the Decree in those terms has been passed by the Civil Court on 23.07.2025 itself. The Civil Court issued a certified copy of the executed Consent Terms and Decree on 16.08.2025. It is this document that was uploaded on the portal of the Sub Registrar's office on 08.11.2025, well within the four months prescribed under Section 23 of the Registration Act. It is obvious, in the circumstances, that seems the document sought to be registered is a certified copy of the Decree of the Court, it would be the date of the issuance of the certified copy that must be considered as the date for reckoning the four months' period prescribed under Section 23 for presentation of the document to the Sub Registrar's office. In this case, the document was uploaded to the portal of the Sub Registrar's office, well within this period, and that is the date that would be considered as the date of presentation.

7. It appears that the Sub Registrar raised the aforementioned two objections, as to Stamp Duty and the presentation of the document beyond the prescribed four months, by an E-mail communicating to the presenter of the

document i.e. original Defendant Nos. 1 and 2, the same on the portal itself. According to Clause 10 of the Consent Decree, the document could be presented for registration by either the Plaintiffs or Defendants.

8. Considering the aforementioned circumstances, obviously, the objections raised were unfounded, as there was full compliance with the provisions of Section 23 of the Registration Act, as also the provisions of the Stamp Act as are applicable to the State of Goa.

9. In these circumstances, therefore, we hold that the objections raised by the Sub Registrar are not based upon the correct interpretation of the provisions of the Stamp Act and of Section 23 of the Registration Act. Consequently, therefore, in the peculiar facts of this case, the petition must be allowed. The Sub Registrar shall now register the Consent Decree and consider the Stamp Duty of Rs. 5000/- paid before the Civil Court as the correct Stamp Duty and proceed to register the document on presentation of the physical certified copy of the document. However, the Sub Registrar shall take the date of presentation to be the date of the upload to the portal of the Sub Registrar i.e. 08.11.2025. The Sub Registrar shall facilitate the Petitioners in every manner to upload the document for the purpose of

completing the registration process and shall complete the registration of the document as far as possible within three weeks from today.

10. Rule is made absolute in the above terms. We clarify that this Judgment has been rendered in the peculiar facts of this case and shall not act as a precedent for any other cases.

AMIT S. JAMSANDEKAR, J.

VALMIKI MENEZES, J.