Andreza

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.921 OF 2026

BORKAR PACKAGING PRIVATE LIMITED
THR AUTH REPRE RAJBEER SINGH
SACHDEVA ... PETITIONER

Versus

STATE OF GOA THR SECRETARY AND 2
ORS ... RESPONDENTS

Mr Venkatesh Ameya Nayak Salatry, Advocate for the Petitioner.
Mr Prashil Arolkar, Additional Government Advocate for Respondent Nos. 1 to 3.

CORAM:- S. G. CHAPALGAONKAR, J.

DATED :- 4th November, 2026

ORAL ORDER

1. The Petitioner impugns Order dated 05.05.2026 passed by Additional Collector-1, North Goa-Respondent No. 2 under Section 31 of the Indian Stamp Act, 1899.

2. Learned Advocate appearing for Petitioner submitted that Additional Collector passed impugned Order under Section 31, holding that Stamp duty was payable under Article 22(a) after obtaining valuation of immovable property. However, there is no analysis specifically to Article 22(a) as far as it relates to reconstruction or amalgamation. It is further submitted that

learned Collector has not considered the effect of Notification dated 30.03.2026 regarding the Indian Stamp Goa (Amendment Ordinance), 2026, which is promulgated by the Governor on 30.03.2026, whereby the Stamp duty for amalgamation or merger of companies by an order of Court is fixed at 5% subject to maximum of Rs.10 Crores on an amount of the market value of property. It is further submitted that Collector relied upon the valuation reports submitted by PWD, however, Petitioner was not confronted with the report, and no opportunity was given to deliberate upon the correctness of valuation of immovable property shown in said report.

3. Having considered submissions of learned Advocates appearing for respective parties and after going through the Order impugned in this Petition, it can be observed that although impugned Order has been passed on 05.05.2026, it does not consider the effect of ordinance dated 30.03.2026, which had already been promulgated before passing of impugned order.

4. Secondly, there is substance in contention of Petitioner that Collector's valuation of asset is based on report of PWD. The Petitioner ought to have been given an opportunity to controvert the valuation. The impugned order does not state that the Petitioner was given such an opportunity. The Petitioner has placed on record the report of valuation from P. M. Pai &

Associates i.e. Government registered valuer. The valuation report shows that valuation of building structures is worked out to Rs.11,42,69,361.48, which is much lower than the valuation depicted by PWD i.e. Rs.17,42,79,423/-.

5. In that view of matter, this Court finds it appropriate to relegate the matter back to Respondent No. 2 for reconsideration after giving an opportunity to the Petitioner.

6. In result, Writ Petition is partly allowed. Impugned Order dated 05.05.2026 passed by Additional Collector-Respondent No. 2 is quashed and set aside.

7. Petitioner to appear before Respondent No. 2 on 16.11.2026. The Petitioner shall be at liberty to place on record his valuations supported by a report of an authorised valuer.

8. Respondent No. 2 shall pass fresh Orders within a period of four weeks from the date of appearance of Appellant.

9. Writ Petition is disposed of.

S. G. CHAPALGAONKAR, J.

Signed by: ANDREZA PEREIRA
Designation: Senior Private Secretary
to the Hon'ble Judge
Date: 04/11/2026 16:49:35