PART – II

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 28th April, 2020

No. Leg. 9/2020.— The following Ordinance of the Governor of Haryana promulgated under clause (1) of article 213 of the Constitution of India, on the 24th April, 2020 is hereby published for general information:-

HARYANA ORDINANCE NO. 1 OF 2020

THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE, 2020

An

ORDINANCE

to provide relaxation in certain provisions of the Haryana Goods and Services Tax Act, 2017 and for matters connected therewith or incidental thereto.

Promulgated by the Governor of Haryana in the Seventy-first Year of the Republic of India.

Whereas the Legislature of the State of Haryana is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Haryana hereby promulgates the following Ordinance:-

1. (1) This Ordinance may be called the Haryana Goods and Services Tax (Amendment) Ordinance, 2020.

(2) It shall be deemed to have come into force with effect from the 31st March, 2020.

2. After section 168 of the Haryana Goods and Services Tax Act, 2017, the following section shall be inserted, namely:-

"168A. Power of Government to extend time limit in special circumstances.-(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which may not be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.".

CHANDIGARH: The 24TH APRIL, 2020. SATYADEV NARAYAN ARYA, GOVERNOR OF HARYANA.

BIMLESH TANWAR, Secretary to Government Haryana, Law and Legislative Department.

8751—L.R.—H.G.P., Pkl.

Short title and commencement.

Insertion of

2017.

section 168A in Haryana Act 19 of 1