



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.207]

CHENNAI, SATURDAY, MAY 23, 2020
Vaikasi 10, Saarvari, Thiruvalluvar Aandu-2051

Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Ordinance which was promulgated by the Governor on the 22nd May 2020 is hereby published for general information:—

TAMIL NADU ORDINANCE No. 4 OF 2020.

An Ordinance further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

WHEREAS the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purposes hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

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

Short title and commencement.

(2) It shall be deemed to have come into force on the 31st March 2020.

Insertion of
new section
168-A.

2. In the Tamil Nadu Goods and Services Tax Act, 2017, after section 168, the following section shall be inserted, namely:-

Tamil Nadu
Act 19 of
2017.

“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 cannot 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.”.

22nd May 2020.

BANWARILAL PUROHIT,
Governor of Tamil Nadu.

EXPLANATORY STATEMENT.

The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) provides for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

2. In order to empower the Central Government, on the recommendations of the Goods and Services Tax Council, to extend due dates for various compliances, inter-alia, filing statement of outward supplies, filing refund claims, filing appeals, etc. specified, prescribed or notified under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) which cannot be completed or complied with due to *force majeure*, the Central Government has promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No.2 of 2020) on the 31st March 2020, which, among others, amends the said Central Act 12 of 2017, by inserting section 168A in that Act. In consonance with said amendment, the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) requires to be amended. The Government have, therefore, decided to amend the said Tamil Nadu Act 19 of 2017 suitably.

3. The Ordinance seeks to give effect to the above said decision.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government,
Law Department.