



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

---

নং 307 দিশপুৰ, মঙ্গলবাৰ, 28 জুলাই, 2020, 6 শাওণ, 1942 (শক)  
No 307 Dispur, Tuesday, 28th July, 2020, 6th Sravana, 1942 (S. E.)

---

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

## NOTIFICATION

The 28th July, 2020

No. LGL.123/2017/180.- The following Ordinance which was promulgated by the Governor of Assam on 23/07/2020 is hereby published for general information.

ASSAM ORDINANCE NO. VI OF 2020  
THE ASSAM GOODS AND SERVICES TAX (AMENDMENT)  
ORDINANCE, 2020

## AN ORDINANCE

*to amend the Assam Goods and Services Tax Act, 2017*

WHEREAS, in view of the spread of pandemic COVID-19 across many countries of the world including India, causing immense loss to the lives of people, it has become imperative to relax certain provisions, including extension of time limit, in the Assam Goods and Services Tax Act, 2017 hereinafter referred to as the principal Act:

Assam Act  
XXVIII of  
2017

AND WHEREAS, the Central Government has already promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 to amend the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) and similar amendments have to be made in the principal Act:

AND WHEREAS, the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the principal Act:

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate, in the Seventy-first Year of the Republic of India, the following Ordinance, namely: -

**Short title,  
extent and  
commencement.**

1. (1) This Ordinance may be called the Assam Goods and Services Tax (Amendment) Ordinance, 2020.
- (2) It extends to the whole of Assam.
- (3) It shall be deemed to have come into force with effect from the 31<sup>st</sup> day of March, 2020.

**Insertion of new  
section 168A.**

2. In the principal Act, after section 168, the following new section 168A shall be inserted, namely: —

**“Power of  
Government  
to extend  
time limit  
in special  
circumsta  
nces.**

168A (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 subsection (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 "

**PROF. JAGDISH MUKHI,**

Governor of Assam.

**S. M. BUZAR BARUAH,**

Commissioner & Secretary to the Govt of Assam,  
Legislative Department, Dispur.