



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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

## NOTIFICATION

The 30th May, 2020

No. LGL.64/2017/12.— The following Ordinance which was promulgated by the Governor on 27th May, 2020 is hereby published for general information.

ASSAM ORDINANCE NO. II OF 2020  
THE ASSAM VALUE ADDED TAX (AMENDMENT)  
ORDINANCE, 2020

AN  
ORDINANCE

to amend the Assam Value Added Tax Act, 2003.

Assam Act  
No. VIII  
of 2005

Preamble

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 Assam Value Added Tax Act, 2003, hereinafter referred to as 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 hereby 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 Value Added Tax (Amendment) Ordinance, 2020.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the 31<sup>st</sup> day of March, 2020.

Insertion of  
new Section 111.

2. In the principal Act, after Section 110, the following new Section 111, shall be inserted, namely :-

"Power of  
Government to  
extend time  
limit in special  
circumstances.

111. (1) Notwithstanding anything contained in any other provisions of this Act, the Government may, by notification published in the Official Gazette, extend the time limit specified in, or prescribed or notified in respect of any actions to be taken, under this Act, which cannot be completed or complied with within such time limit for any reason 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, pandemic, 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. JAGADISH MUKHI,**  
Governor of Assam.

**S. M. BUZAR BARUAH,**  
Commissioner & Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.