PART - II

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 5th August, 2020

No. Leg. 18/2020.— The following Ordinance of the Governor of Haryana promulgated under clause (1) of article 213 of the Constitution of India, on the 23rd July, 2020 is hereby published for general information:-

HARYANA ORDINANCE NO. 2 OF 2020

THE HARYANA VALUE ADDED TAX (AMENDMENT) **ORDINANCE**, 2020

AN

ORDINANCE

further to amend the Haryana Value Added Tax Act, 2003.

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 Value Added Tax (Amendment) Ordinance, 2020.
- Short title and commencement.

Insertion of section 18A in

2003.

Haryana Act 6 of

- (2) It shall be deemed to have come into force with effect from the 31st March, 2020.
- After section 18 of the Haryana Value Added Tax Act, 2003, the following section shall be inserted, namely:-

"18A. Power of Government to extend time limit in special circumstances.— (1) Notwithstanding anything contained in this Act, the Government may, 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 in respect of goods included in the Entry 54 of the State List in the Seventh Schedule to the Constitution.

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 23RD JULY, 2020. SATYADEV NARAYAN ARYA, GOVERNOR OF HARYANA

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

8862-L.R.-H.G.P., Pkl.