



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.378]

CHENNAI, TUESDAY, SEPTEMBER 15, 2020
Aavani 30, Saarvari, Thiruvalluvar Aandu-2051

Part IV—Section 1

Tamil Nadu Bills

CONTENTS

	<i>Pages.</i>
BILLS:	
No. 24 of 2020—The Tamil Nadu Admission to Undergraduate Courses in Medicine, Dentistry, Indian Medicine and Homoeopathy on Preferential Basis to Students of Government Schools Act, 2020	118-122
No. 25 of 2020—The Tamil Nadu Public Health (Amendment) Act, 2020 ..	123-124
No. 26 of 2020— The Tamil Nadu Public Health (Second Amendment) Act, 2020	125-130
No. 27 of 2020— The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020.	131-134
No. 28 of 2020— Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2020.	135-139

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 15th September, 2020 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 27 of 2020

A Bill to provide relaxation in the provisions of certain Acts and for matters connected therewith or incidental thereto.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020.

Short title
and
commencement.

(2) It shall be deemed to have come into force on the 23rd day of May 2020.

2. In this Act, unless the context otherwise requires,-

Definitions.

(a) "Government" means the State Government;

(b) "notification" means the notification published in the *Tamil Nadu Government Gazette*.

3. In the Tamil Nadu Value Added Tax Act, 2006, after section 86, the following section shall be inserted, namely:-

Insertion of
new
section 86A.

"86A. 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 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 purpose 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."

Relaxation of time limit under certain enactments.	<p>4. Notwithstanding anything contained in the Tamil Nadu Betting Tax Act, 1935, the Tamil Nadu Entertainments Tax Act, 1939, the Tamil Nadu Tax on Luxuries Act, 1981, the Tamil Nadu Advertisement Tax Act, 1983, the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as it stood prior to its repeal by section 174 of the Tamil Nadu Goods and Services Tax Act, 2017, the time limit specified in, or prescribed or notified, under the said Acts which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 or such other date after the 29th day of June, 2020 as the Government may, by notification, specify, for the completion or compliance of such action as-</p>	<p>Tamil Nadu Act XX of 1935.</p> <p>Tamil Nadu Act X of 1939.</p> <p>Tamil Nadu Act 6 of 1981.</p> <p>Tamil Nadu Act 22 of 1983.</p> <p>Tamil Nadu Act 13 of 1990.</p> <p>Tamil Nadu Act 20 of 2001.</p> <p>Tamil Nadu Act 19 of 2017.</p>
	<p>(a) completion of any proceeding or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or</p>	
	<p>(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called, by any authority or dealer, as the case may be,</p>	
	<p>shall, notwithstanding that completion or compliance of such action has not been made within such time, stand extended to the 30th day of June, 2020 or such other date after the 30th day of June, 2020 as the Government may, by notification, specify in this behalf:</p>	
	<p>Provided that the Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).</p>	
	Repeal and saving.	<p>5. (1) The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 is hereby repealed.</p>
<p>(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.</p>		

STATEMENT OF OBJECTS AND REASONS.

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, including the trading community, it had become imperative to relax the time limit specified in, or prescribed or notified under certain Acts that were administered by the Commercial Taxes Department till the 30th June 2017 and those Acts being administered with effect from the 1st July 2017, for completion or compliance of the statutory provisions mandated under the said Acts that included issuance of notices, notifications, completion of proceedings, passing of orders by authorities or tribunals, filing of appeals, replies or applications or furnishing of reports or returns or statements or documents wherever necessary, which could not be completed or complied within the prescribed time due to *force majeure*. The Government had, therefore, decided to promulgate an Ordinance for the said purpose.

2. Accordingly, the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Tamil Nadu Ordinance 5 of 2020) was promulgated by the Governor on the 22nd May 2020 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd May 2020.

3. The Bill seeks to replace the above said Ordinance.

K.C. VEERAMANI,
Minister for Commercial Taxes.

Chennai,
15th September 2020.

K. SRINIVASAN,
Secretary.