

# Ordinance Summary

## The Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2020

- The Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2020 was promulgated on July 6, 2020. It amends the Uttar Pradesh Value Added Tax Act, 2008. The Act introduces a value added system of taxation on the sale of goods in Uttar Pradesh. The Ordinance provides for extending the time limits to comply with various provisions of the Act in special circumstances.
- **Power of government to extend time in special circumstances:** The Ordinance provides for the state government to notify an extension in the time limit for actions relating to the Act that could not be completed due to force majeure. These actions include: (i) submission of tax returns, and (ii) information to be furnished regarding change of business, among others. Force majeure refers to calamities caused by nature or otherwise, that may affect the implementation of the provisions of the Act. These include: (i) war, (ii) epidemic, (iii) flood, (iv) drought, (v) fire, (vi) cyclone, (vii) earthquake, or any other such calamity.
- The Ordinance also gives the state government the power to give retrospective effect to such notifications. However, it cannot be effected from a date earlier than the date of commencement of the Act, i.e. January 1, 2008.

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