



## **The Haryana Goods and Services Tax (Amendment) Act, 2020**

Act 25 of 2020

### **Keyword(s):**

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**PART - I****HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 30th September, 2020

**No. Leg. 35/2020.**— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 16th September, 2020 and is hereby published for general information :-

**HARYANA ACT NO. 25 OF 2020****THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2020****AN****ACT**

*to provide relaxation in and amend certain provisions of the Haryana Goods and Services Tax Act, 2017 and to provide retrospective exemption from, or levy or collection of, State tax in certain cases and for matters connected therewith or incidental thereto.*

Be it enacted by the Legislature of the State of Haryana in the Seventy-first Year of the Republic of India as follows :-

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| <p><b>1.</b> (1) This Act may be called the Haryana Goods and Services Tax (Amendment) Act, 2020.</p> <p>(2) The provisions of sections 3 to 10 and 15 of this Act shall come into force from such date, as the Government may, by notification in the Official Gazette, appoint.</p>  | <p>Short title and commencement.</p>                      |
| <p><b>2.</b> For sub-clauses (c) and (d) of clause (114) of section 2 of the Haryana Goods and Services Tax Act, 2017 (hereinafter called the principal Act), the following sub-clauses shall be substituted and shall be deemed to have been substituted from the 30th June, 2020, namely :-</p> <p>“(c) Dadra and Nagar Haveli and Daman and Diu;</p> <p>(d) Ladakh;”.</p>   | <p>Amendment of section 2 of Haryana Act 19 of 2017.</p>  |
| <p><b>3.</b> In clauses (b), (c) and (d) of sub-section (2) of section 10 of the principal Act, after the words “of goods”, the words “or services” shall be inserted.</p>   | <p>Amendment of section 10 of Haryana Act 19 of 2017.</p> |
| <p><b>4.</b> In sub-section (4) of section 16 of the principal Act, the words “invoice relating to such” shall be omitted.</p>   | <p>Amendment of section 16 of Haryana Act 19 of 2017.</p> |
| <p><b>5.</b> For clause (c) of sub-section (1) of section 29 of the principal Act, the following clause shall be substituted, namely :-</p> <p>“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.</p>   | <p>Amendment of section 29 of Haryana Act 19 of 2017.</p> |
| <p><b>6.</b> For the proviso to sub-section (1) of section 30 of the principal Act, the following proviso shall be substituted, namely :-</p> <p>“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-</p> <p>(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;</p> <p>(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.</p> | <p>Amendment of section 30 of Haryana Act 19 of 2017.</p> |

- Amendment of section 31 of Haryana Act 19 of 2017.
- 7.** For the proviso to sub-section (2) of section 31 of the principal Act, the following proviso shall be substituted, namely :-
- “Provided that the Government may, on the recommendations of the Council, by notification,-
- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner, as may be prescribed;
  - (b) subject to the condition mentioned therein, specify the categories of services in respect of which-
    - (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
    - (ii) tax invoice may not be issued.”
- Amendment of section 51 of Haryana Act 19 of 2017.
- 8.** In section 51 of the principal Act,-
- (a) for sub-section (3), the following sub-section shall be substituted, namely:-
 

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”
  - (b) sub-section (4) shall be omitted.
- Amendment of section 122 of Haryana Act 19 of 2017.
- 9.** After sub-section (1) of section 122 of the principal Act, the following sub-section shall be inserted, namely:-
- “(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”
- Amendment of section 132 of Haryana Act 19 of 2017.
- 10.** In sub-section (1) of section 132 of the principal Act,-
- (i) in the first line, for the words “Whoever commits any of the following offences”, the words and signs “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted ;
  - (ii) for clause (c), the following clause shall be substituted, namely:-
 

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
  - (iii) in sub-clause (e), the words and sign “, fraudulently avails input tax credit” shall be omitted.
- Amendment of section 140 of Haryana Act 19 of 2017.
- 11.** In section 140 of the principal Act,-
- (a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted ;
  - (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted ;
  - (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words and signs “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted ;
  - (d) in sub-section (5), for the words “existing law”, the words and sign “existing law, within such time and in such manner, as may be prescribed” shall be substituted ;
  - (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words and signs “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted,
- and shall be deemed to have been inserted or substituted, as the case may be, from the 1st July, 2017.

12. After section 168 of the principal Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 31st March, 2020, namely:-

Insertion of section 168A in Haryana Act 19 of 2017.

“168A. Power of Government to extend time limit in special circumstances.- (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 may not 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 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.”.

13. In the proviso of sub-section (1) of section 172 of the principal Act, for the words “three years”, the words “five years” shall be substituted and shall be deemed to have been substituted from the 30th June, 2020.

Amendment of section 172 of Haryana Act 19 of 2017.

14. In clause (f) of sub-section (2) of section 174 of the principal Act,-

Amendment of section 174 of Haryana Act 19 of 2017.

- (i) for the sign “.” existing at the end, the sign “:” shall be substituted; and
- (ii) the following proviso shall be added, namely :-

“Provided that the Government may, by notification in the Official Gazette, make such provisions as appears to it necessary or expedient, for extending the time limits specified in, or prescribed or notified under the Repealed Acts or rules framed thereunder in respect of actions which may not be completed or complied with due to force majeure :

Provided further that the power to issue notification under this sub-section shall include the power to give retrospective effect to such notification.

**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.”.

15. In Schedule II to the principal Act, in paragraph 4,-

Amendment of Schedule II to Haryana Act 19 of 2017.

- (i) in sub-para (a), the words “whether or not for a consideration,” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017;
- (ii) in sub-para (b), the words “whether or not for a consideration,” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

16. (1) Notwithstanding anything contained in the Haryana Government, Excise and Taxation Department, notification No. 35/ST-2, dated the 30th June, 2017,-

Retrospective exemption from, or levy or collection of, State tax in certain cases.

- (i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive) ;
- (ii) State tax at the rate of six per cent shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under heading 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Repeal and  
saving.

**17.** (1) The Haryana Goods and Services Tax (Amendment) Ordinance, 2020 (Haryana Ordinance No. 1 of 2020) and the Haryana Goods and Services Tax (Second Amendment) Ordinance, 2020 (Haryana Ordinance No. 3 of 2020), are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinances shall be deemed to have been done or taken under this Act.

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