The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020

Act 28 of 2020

Keyword(s):

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th October 2020 and is hereby published for general information:—

**ACT No. 28 OF 2020.**

**An Act 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.

(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,—

(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:—

“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.”.

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—

**Insertion of new section 86A.**
(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

(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,

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:

Provided that the Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).

Repeal and saving. 5. (1) The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 is hereby repealed.

(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.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government,
Law Department.