



सत्यमेव जयते

# The Gujarat Government Gazette

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol. LXI |

THURSDAY, APRIL 9, 2020/ CAITRA 20, 1942

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations  
made by the Governor.

### FINANCE DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 9<sup>th</sup> April, 2020.

### GUJARAT ORDINANCE NO. 2 OF 2020.

#### *AN ORDINANCE*

*further to amend the Gujarat Goods and Services Tax Act, 2017.*

WHEREAS 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, it has become imperative to make extension of time limit for various provisions, in the Gujarat Goods and Services Tax Act, 2017;

AND WHEREAS the Legislative Assembly of the State of Gujarat is not in Session;

AND WHEREAS the Governor of Gujarat is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Gujarat Goods and Services Tax Act, 2017;

Guj. 25 of 2017.

NOW, THEREFORE, in exercise of the powers conferred on him by clause (1) of article 213 of the Constitution of India, the Governor of Gujarat is pleased to make and promulgate the following Ordinance, namely: -

**1. Short title and commencement.-** (1) This Ordinance may be called the Gujarat Goods and Services Tax (Amendment) Ordinance, 2020.

(2) It shall be deemed to have come into force on the 31<sup>st</sup> March, 2020.

**2. Guj. 25 of 2017 to be temporarily amended.-** During the period of operation of this Ordinance, the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”) shall have effect subject to the amendment in section 3.

Guj. 25 of 2017.

**3. Insertion of new section 168A in Guj.25 of 2017.-** In the principal Act, after section 168, the following section shall be inserted, namely:-

Power of  
Government to  
extend time  
limit in special  
circumstances.

**“168A.** (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 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 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.”.

**STATEMENT**

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, it has become imperative to make extension of time limit for various provisions, by way of inserting new section 168A in the Gujarat Goods and Services Tax Act, 2017.

As the Legislative Assembly of the State of Gujarat is not in session, the Gujarat Goods and Services Tax (Amendment) Ordinance, 2020 is promulgated to amend the said Act to achieve the aforesaid object.

Gandhinagar.  
Dated the 8<sup>th</sup> April, 2020.

**ACHARYA DEVVRAT,**  
Governor of Gujarat.

By order and in the name of the Governor of Gujarat,

**PANKAJ JOSHI,**  
Additional Chief Secretary to Government.

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