

(Authorised English Translation)

**THE RAJASTHAN GOODS AND SERVICES TAX
(SECOND AMENDMENT) BILL, 2020**

(To be introduced in the Rajasthan Legislative Assembly)

A

Bill

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

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

1. Short title and commencement.- (1) This Act may be called the Rajasthan Goods and Services Tax (Second Amendment) Act, 2020.

(2) It shall be deemed to have come into force on and from 13th May, 2020.

2. Insertion of new section 168A, Rajasthan Act No. 9 of 2017.- After the existing section 168 and before the existing section 169 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the following new section shall be inserted, namely:-

"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 can 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 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."

3. Repeal and savings.- (1) The Rajasthan Goods and Services Tax (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, all things done, actions taken or orders made under the said Ordinance shall be deemed to have been done, taken or made under this Act.

STATEMENT OF OBJECTS AND REASONS

The Rajasthan Goods and Services Tax Act, 2017 was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

In order to relax certain provisions including extension of time limit in view of the spread of pandemic COVID-19 across the many countries of the world including India, a new section 168A was proposed to be inserted in the Rajasthan Goods and Services Tax Act, 2017.

Since the Rajasthan Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor of Rajasthan to take immediate action, he, therefore, promulgated the Rajasthan Goods and Services Tax (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020) on 13th May, 2020, which was published in Rajasthan Gazette, Part IV(B), Extraordinary, dated 14th May, 2020.

The Bill seeks to replace the aforesaid Ordinance.

Hence the Bill.

अशोक गहलोत,
Minister Incharge.

राजस्थान माल और सेवा कर (द्वितीय संशोधन) विधेयक, 2020

(जैसाकि राजस्थान विधान सभा में पुरःस्थापित किया जायेगा)

राजस्थान विधान सभा

राजस्थान माल और सेवा कर अधिनियम, 2017 को और संशोधित करने के लिए विधेयक।

(जैसाकि राजस्थान विधान सभा में पुरःस्थापित किया जायेगा)

प्रमिल कुमार माथुर,
सचिव।

(अशोक गहलोत, प्रभारी मंत्री)

Bill No. 20 of 2020

**THE RAJASTHAN GOODS AND SERVICES TAX
(SECOND AMENDMENT) BILL, 2020**

(To be introduced in the Rajasthan Legislative Assembly)

RAJASTHAN LEGISLATIVE ASSEMBLY

A

Bill

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

(To be introduced in the Rajasthan Legislative Assembly)

Pramil kumar Mathur,
Secretary.

(Ashok Gehlot, **Minister-Incharge**)