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LAW DEPARTMENT

NOTIFICATION

The 11th June, 2020

No.5278-I-Legis-22/2020/L.—The following Ordinance promulgated by the Governor of Odisha on the 9th June, 2020 is hereby published for general information.

ODISHA ORDINANCE NO. 5 OF 2020

THE ODISHA GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE, 2020

AN

ORDINANCE

FURTHER TO AMEND THE ODISHA GOODS AND SERVICES TAX ACT, 2017 SO AS TO PRESCRIBE THE MANNER AND TIME LIMIT FOR TAKING TRANSITIONAL CREDIT AND TO EXTEND THE TIME LIMIT IN SPECIAL CIRCUMSTANCES AND THE MATTERS CONNECTED THERETO

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 extend time limit, in the Odisha Goods and Services Tax Act;

AND WHEREAS, the Legislature of the State of Odisha is not in session;

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

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Odisha is pleased to promulgate the following Ordinance in the Seventy-first Year of Republic of India as follows:—

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

Amendment of section 140. **2. In section 140 of the Odisha Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), with effect from the 1st day of July, 2017,—**

Odisha Act 7
of 2017

(a) in sub-section (1), after the words "existing law", the words "within such time and" shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words "appointed day", the words "within such time and" shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "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 substituted;

(d) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted and shall be deemed to have been substituted; and

(e) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the words "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 substituted.

Insertion of new section 168A.

3. In the principal Act, after section 168, the following section shall be inserted and deemed to have been inserted with effect from the 31st March, 2020, 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."

Dated the 9th June, 2020

PROF. GANESHI LAL
GOVERNOR OF ODISHA

SASHIKANTA MISHRA
Principal Secretary to Government