

KARNATAKA ORDINANCE NO. 05 OF 2020

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

(Promulgated by the Governor of Karnataka in the Seventy first year of the Republic of India and First published in the Karnataka Gazette Extra-ordinary on the 10th day of April, 2020)

An Ordinance to provide relaxation in the provisions of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and for matters connected therewith or incidental thereto.

Whereas, in view of the spread of pandemic of COVID -19 across many countries of the world including India, causing immense loss to the lives of people, it has become imperative to relax certain provisions, including extension of time limit in the said Act.

Whereas the Central Government has already promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 to amend the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) and similar amendments have to be made in the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

Whereas both the Houses of the State Legislature are not in session and Honourable Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action, further to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) for the purposes hereinafter appearing;

Now, therefore in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, Honourable Governor of Karnataka is pleased to promulgate the following Ordinance, namely:-

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

(2) Save as otherwise provided, the provisions of this Ordinance shall be deemed to have come into force on the 31st day of March, 2020.

2. Insertion of new section 168A.- After section 168 of the Karnataka Goods and Services Tax Act, 2017, the following 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 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.”.

VAJUBHAI VALA
GOVERNOR OF KARNATAKA

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

(K. DWARAKANATH BABU)
Secretary to Government
Department of Parliamentary Affairs and
Legislation.