



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 430 Dispur, Monday, 19th October, 2020, 27th Asvina, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2020

No. LGL.64/2017/22.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 12th October, 2020 is hereby published for general information.

ASSAM ACT NO. XI OF 2020

(Received the assent of the Governor on 12th October, 2020)

THE ASSAM VALUE ADDED TAX (AMENDMENT) ACT, 2020

S. M. HUZAR BAKSHI

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-781005

AN ACT

to amend the Assam Value Added tax, 2003.

Preamble.

Whereas, it is expedient to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act No.
VIII of
2005

It is hereby enacted in the Seventy-first Year of the Republic of India, as follows: -

**Short title,
extent and
commencement.**

1. (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2020
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the 30th day of May, 2020, i.e. the date on which the Assam Value Added Tax (Amendment) Ordinance, 2015 came into force.

**Insertion of
new section
111.**

2. In the principal Act, after section 110, with effect from 31st day of March, 2020, the following new section 111, shall be inserted namely:-

**“Power of
Government
to extend time
limit in special
circumstances.**

111.(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 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.”

**Repeal and
Savings.**

3. (1) The Assam Value Added Tax (Amendment) Ordinance, 2020 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

Assam
Ordinance
II of 2020

S. M. BUZAR BARUAH,

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.