The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020

Act 28 of 2020

Keyword(s):

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th October 2020 and is hereby published for general information:—

ACT No. 28 OF 2020.

An Act to provide relaxation in the provisions of certain Acts and for matters connected therewith or incidental thereto.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020.

(2) It shall be deemed to have come into force on the 23rd day of May 2020.

Definitions.

2. In this Act, unless the context otherwise requires,-

(a) "Government" means the State Government;

(b) "notification" means the notification published in the *Tamil Nadu Government Gazette*.

Tamil Nadu Act 32 of 2006.

Insertion of new section 86A.

3. In the Tamil Nadu Value Added Tax Act, 2006, after section 86, the following section shall be inserted, namely:-

"86A. Power of Government to extend time limit in special circumstances.— (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 purpose 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.".

Relaxation of time limit under certain enactments.

Tamil Nadu Act XX of 1935.
Tamil Nadu Act X of 1939.
Tamil Nadu Act 6 of 1981.
Tamil Nadu Act 22 of 1983.
Tamil Nadu Act 13 of 1990.
Tamil Nadu Act 20 of 2001.
Tamil Nadu Act 19 of 2017.

4. Notwithstanding anything contained in the Tamil Nadu Betting Tax Act, 1935, the Tamil Nadu Entertainments Tax Act, 1939, the Tamil Nadu Tax on Luxuries Act, 1981, the Tamil Nadu Advertisement Tax Act, 1983, the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as it stood prior to its repeal by Section 174 of the Tamil Nadu Goods and Services Tax Act, 2017, the time limit specified in, or prescribed or notified, under the said Acts which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 or such other date after the 29th day of June, 2020 as the Government may, by notification, specify, for the completion or compliance of such action as—

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(a) completion of any proceeding or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called, by any authority or dealer, as the case may be,

shall, notwithstanding that completion or compliance of such action has not been made within such time, stand extended to the 30th day of June, 2020 or such other date after the 30th day of June, 2020 as the Government may, by notification, specify in this behalf:

Provided that the Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).

Repeal and saving.

5. (1) The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 is hereby repealed. Tamil Nadu Ordinance 5 of 2020.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government,
Law Department.

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