

**MANIPUR**



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Imphal, Monday, May 18, 2020

(Vaisakha 28, 1942)

**GOVERNMENT OF MANIPUR  
SECRETARIAT : LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

**NOTIFICATION**

Imphal, May 18, 2020

No. 2/17/2020-Leg/L: The following Ordinance promulgated by the Governor of Manipur on 18-05-2020 is hereby published in the Manipur Gazette for general information:

**The Manipur Goods and Services Tax (Third Amendment) Ordinance, 2020**  
(Manipur Ordinance No. 2 of 2020)

Promulgated by the Governor of Manipur in the Seventy-first  
Year of the Republic of India.

An  
Ordinance

further to amend the Manipur Goods and Services Tax Act, 2017  
(Manipur Act, No. 3 of 2017).

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 relax certain provisions, including extension of time limit, in the Manipur Goods and Services Tax Act, 2017;

AND WHEREAS, the Central Government has amended the Central Goods and Services Tax Act, 2017 through Clause 8 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No. 2 of 2020);

AND WHEREAS, similar amendments are required to be made in the Manipur Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

AND WHEREAS, the Legislative Assembly of Manipur is not in session and the Governor is satisfied that circumstances exist which render it necessary for her to take immediate action.

NOW, THEREFORE, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, Governor of Manipur, is pleased to promulgate the following Ordinance:-

Short title and commencement.

1. (1) This Ordinance may be called the Manipur Goods and Services Tax (Third Amendment) Ordinance, 2020.

(2) It shall be deemed to have come into force with effect from 31<sup>st</sup> March, 2020.

2. After section 168 of the Principal Act, the following section shall be inserted, namely:-

Insertion of new section 168A in Act 3 of 2017.

"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*.

Power of Government to extend time limit in special circumstances.

(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,".

DR. NAJMA HEPTULLA,  
Governor of Manipur.