



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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31st Mithunam 1195  
1942 ആഷാഢം 24  
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നമ്പർ  
No. 1696

### GOVERNMENT OF KERALA Law (Legislation-A) Department NOTIFICATION

No. 10060/Leg.A2/2020/Law.

*Dated, Thiruvananthapuram, 15th July, 2020  
31st Mithunam, 1195  
24th Ashadha, 1942.*

The following Ordinance promulgated by the Governor of Kerala on the 15th day of July, 2020 is hereby published for general information.

By order of the Governor,

ARAVINTHA BABU P. K.,  
Law Secretary.



**ORDINANCE No. 39 OF 2020****THE KERALA STATE GOODS AND SERVICES TAX  
(SECOND AMENDMENT) ORDINANCE, 2020**

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

*AN*

*ORDINANCE*

*further to amend the Kerala State Goods and Services Tax Act, 2017.*

*Preamble.*—WHEREAS, it is expedient further to amend the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) for the purposes hereinafter appearing;

AND WHEREAS, the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

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

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala State Goods and Services Tax (Second Amendment) Ordinance, 2020.

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

2. *Act 20 of 2017 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the principal Act) shall have effect subject to the amendments specified in section 3.

3. *Insertion of new section 168A.*—After section 168 of the principal Act, 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, 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.”.

ARIF MOHAMMED KHAN,  
*GOVERNOR.*

