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सत्यमेव जवते भारत सरकार Government of India

# संघ प्रदेश दादरा एवं नगर हवेली तथा दमण एवं दीव प्रशासन

### U.T. ADMINISTRATION OF DADRA & NAGAR HAVELI AND DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित

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U.T. Administration of Dadra & Nagar Haveli
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Secretariat, Moti Daman, Daman.

Dated: 09/06/2020

Sub: Regarding Re-Publications of Ordinances in the official gazette of U.T. Administration of DNH & DD published by the Ministry of Law & Justice, New Delhi.

With reference to the subject cited above, the following Ordinances promulgated by the President and published by the Ministry of Law & Justice, New Delhi, in the Gazette of India, Extraordinary, Part-II, Section-I is hereby re-publish in the official gazette of this U.T. Administration of Dadra & Nagar Haveli and Daman & Diu for general information.

SI	Ordinance	Date of
No.		Publication
1	The Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020.	31 <sup>st</sup> March, 2020
2	The Salary, Allowances and Pension of Members of Parliament (Amendment) Ordinance, 2020.	7 <sup>th</sup> April, 2020
3	The Salary, Allowances of Ministers (Amendment) Ordinance, 2020.	9 <sup>th</sup> April, 2020
4	The Epidemic Diseases (Amendment) Ordinance, 2020.	22 <sup>nd</sup> April, 2020
5	The Homeopathy Central Council (Amendment) Ordinance, 2020.	24 <sup>th</sup> April, 2020
6	The Indian Medicine Central Council (Amendment) Ordinance, 2020.	24 <sup>th</sup> April, 2020

Sd/-(Rohit P. Yadav) Law Secretary

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20

REGISTERED NO. DL-(N)04/0007/2003-20



सी.जी.-डी.एल.-अ.-24042020-219138 CG-DL-E-24042020-219138

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

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सं॰ 31]

नई दिल्ली, शुक्रवार, अप्रैल 24, 2020/ वैशाख 4, 1942 (शक)

No. 31]

NEW DELHI, FRIDAY, APRIL 24, 2020/VAISAKHA 4, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th April, 2020/Vaisakha 4, 1942 (Saka)

# THE INDIAN MEDICINE CENTRAL COUNCIL (AMENDMENT) ORDINANCE, 2020

No. 7 of 2020

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

An ordinance further to amend the Indian Medicine Central Council Act, 1970.

WHEREAS Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This ordinance may be called the Indian Medicine Central Council (Amendment) Ordinance, 2020.

Short title and commencement.

(2) It shall come into force at once.

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[PART II—

48 of 1970.

2. In the Indian Medicine Central Council Act, 1970, after section 3, the following sections shall be inserted, namely:-

Insertion of new sections 3A, 3B and 3C.

"3A.(1) On and from the date of commencement of the Indian Medicine Central Council (Amendment) Ordinance, 2020, the Central Council shall stand superseded and the President, Vice-President and other members of the Central Council shall vacate their offices and shall have no claim for any compensation, whatsoever.

Power of Central Government to supersede the Central Council and constitute Board of Governors.

- (2) The Central Council shall be reconstituted in accordance with the provisions of section 3 within a period of one year from the date of supersession of the Central Council under subsection (1).
- (3) Upon supersession of the Central Council under subsection (1) and until a new Council is constituted in accordance with the provisions of section 3, the Board of Governors constituted under sub-section (4) shall exercise the powers and perform the functions of the Central Council under this Act.
- (4) The Central Government shall, by notification in the Official Gazette, constitute the Board of Governors which shall consist of not more than ten persons as its members, who shall be persons of eminence and of unimpeachable integrity in the fields of Indian Medicine and Indian Medicine education and eminent administrators, and who may be either nominated members or ex officio members, to be appointed by the Central Government, one of whom shall be selected by the Central Government as the Chairperson of the Board of Governors.
- (5) The Chairperson and other members, other than ex officio members, shall be entitled to such sitting fee and travelling and other allowances as may be determined by the Central Government.
- (6) The Board of Governors shall meet at such time and such place and shall observe such rules of procedure in regard to the transaction of business at its meetings, as is applicable to the Council.
- (7) Two-third of the members of the Board of Governors shall constitute the quorum of its meetings.
- (8) No act or proceedings of the Board of Governors shall be invalid merely by reason of—
  - (a) any vacancy in, or any defect in the constitution of, the Board of Governors; or
    - (b) any irregularity in the procedure of the Board of

SEC. 1]

THE GAZETTE OF INDIA EXTRAORDINARY

3

Governors not affecting the merits of the case.

- (9) A member having any financial or other interest in any matter coming before the Board of Governors for its decision shall disclose his interest in such matter before he may, if allowed by the Board of Governors, participate in such proceedings.
- (10) The Chairperson and other members of the Board of Governors shall hold office during the pleasure of the Central Government.
- 3B. During the period when the Central Council stands superseded,—

Certain modifications o Act.

- (a) the provisions of the Act shall be construed as if for the words "Central Council", the words "Board of Governors" were substituted;
- (b) the Board of Governors shall exercise the powers and discharge the functions of the Council under this Act and for this purpose, the provisions of this Act shall have effect subject to the modification that references therein to the Central Council shall be construed as references to the Board of Governors;
- 3C. (1) Without prejudice to the provisions of this Act, the Board of Governors or the Central Council after its reconstitution shall, in exercise of its powers and in the performance of its functions under this Act, be bound by such directions on questions of policy, other than those relating to technical and administrative matters, as the Central Government may give in writing to it from time to time:

Power of Central Government to give directions.

Provided that the Board of Governors or the Council after its reconstitution shall, as far as practicable, be given an opportunity to express its views before any direction is given under this sub-section.

(2) The decision of the Central Government whether a question is a matter of policy or not shall be final.".

RAM NATH KOVIND, President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

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सं॰ 32]

नई दिल्ली, शुक्रवार, अप्रैल 24, 2020/ वैशाख 4, 1942 (शक)

No. 32]

NEW DELHI, FRIDAY, APRIL 24, 2020/VAISAKHA 4, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th April, 2020/Vaisakha 4, 1942 (Saka)

# THE HOMOEOPATHY CENTRAL COUNCIL (AMENDMENT) ORDINANCE, 2020

No. 6 of 2020

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

An ordinance further to amond the Homoeopathy Central Council Act, 1973.

WHEREAS Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This ordinance may be called the Homoeopathy Central Council (Amendment) Ordinance, 2020.

Short title and commencement.

(2) It shall come into force at once.

THE GAZETTE OF INDIA EXTRAORDINARY

[PART II—SEC. 1]

59 of 1973.

2. In section 3A of the Homoeopathy Central Council Amendment of section Act, 1973, in sub-section (2), for the words "within a period of two years", the words "within a period of three years" shall be substituted.

RAM NATH KOVIND, President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20

REGISTERED NO. DL-(N)04/0007/2003-20



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**EXTRAORDINARY** 

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

#### PUBLISHED BY AUTHORITY

सं॰ 25]

नई दिल्ली, बुधवार, अप्रैल 22, 2020/ वैशाख 2, 1942 (शक)

No. 251

NEW DELHI, WEDNESDAY, APRIL 22, 2020/VAISAKHA 2, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 22nd April, 2020/Vaisakha 2, 1942 (Saka)

# THE EPIDEMIC DISEASES (AMENDMENT) ORDINANCE, 2020

No. 5 of 2020

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

An ordinance further to amend the Epidemic Diseases Act, 1897.

WHEREAS Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

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PART II-

1. (1) This Ordinance may be called the Epidemic Diseases (Amendment) Ordinance, 2020.

Short title and commencement.

(2) It shall come into force at once.

3 of 1897.

2. In section 1 of the Epidemic Diseases Act, 1897 (hereinafter referred to as the principal Act), in subsection (2), the words "except the territories which, immediately before the 1st November, 1956, were comprised in Part B States" shall be omitted.

Amendment of section 1.

3. After section 1 of the principal Act, the following section shall be inserted, namely:-

Insertion of new section 1A.

'1A. In this Act, unless the context otherwise requires,—

Definitions.

- (a) "act of violence" includes any of the following acts committed by any person against a health care service personnel serving during an epidemic, which causes or may cause—
  - (i) harassment impacting the living or working conditions of such healthcare service personnel and preventing him from discharging his duties;
  - (ii) harm, injury, hurt, intimidation or danger to the life of such healthcare service personnel, either within the premises of a clinical establishment or otherwise;
  - (iii) obstruction or hindrance to such healthcare service personnel in the discharge of his duties, either within the premises of a clinical establishment or otherwise; or
  - (iv) loss or damage to any property or documents in the custody of, or in relation to, such healthcare service personnel;
- (b) "healthcare service personnel" means a person who while carrying out his duties in relation to epidemic related responsibilities, may come in direct contact with affected patients and thereby is at the risk of being impacted by such disease, and includes—
  - (i) any public and clinical healthcare provider such as doctor, nurse, paramedical worker and community health worker;
  - (ii) any other person empowered under the Act to take measures to prevent the outbreak of the

SEC. 1]

THE GAZETTE OF INDIA EXTRAORDINARY

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disease or spread thereof; and

- (iii) any person declared as such by the State Government, by notification in the Official Gazette;
- (c) "property" includes---
- (i) a clinical establishment as defined in the Clinical Establishments (Registration and Regulation) Act, 2010;

(ii) any facility identified for quarantine and isolation of patients during an epidemic;

- (iii) a mobile medical unit; and
- (iv) any other property in which a healthcare service personnel has direct interest in relation to the epidemic;

15 of 1908. 22 of 1934. 31 of 2010.

23 of 2010.

- (d) the words and expressions used herein and not defined, but defined in the Indian Ports Act, 1908, the Aircraft Act, 1934 or the Land Ports Authority of India Act, 2010, as the case may be, shall have the same meaning as assigned to them in that Act.'.
- 4. In section 2A of the principal Act, for the portion beginning with the words "the Central Government may take measures" and ending with the words "as may be necessary", the following shall be substituted, namely:—

Amendment of section 2A.

"the Central Government may take such measures, as it deems fit and prescribe regulations for the inspection of any bus or train or goods vehicle or ship or vessel or aircraft leaving or arriving at any land port or port or aerodrome, as the case may be, in the territories to which this Act extends and for such detention thereof, or of any person intending to travel therein, or arriving thereby, as may be necessary".

5. After section 2A of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 2B.

"2B. No person shall indulge in any act of violence against a healthcare service personnel or cause any damage or loss to any property during an epidemic.".

Prohibition of violence against health care service personnel and damage to property.

6. Section 3 of the principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so

Amendment of section 3.

THE GAZETTE OF INDIA EXTRAORDINARY

PART II-

renumbered, the following sub-sections shall be inserted, namely:—

- "(2) Whoever, -
  - (i) commits or abets the commission of an act of violence against a healthcare service personnel; or
- (ii) abets or causes damage or loss to any property, shall be punished with imprisonment for a term which shall not be less than three months, but which may extend to five years, and with fine, which shall not be less than fifty thousand rupees, but which may extend to two lakh rupees.
- (3) Whoever, while committing an act of violence against a healthcare service personnel, causes grievous hurt as defined in section 320 of the Indian Penal Code to such person, shall be punished with imprisonment for a term which shall not be less than six months, but which may extend to seven years and with fine, which shall not be less than one lakh rupees, but which may extend to five lakh rupees."
- 7. After section 3 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 3A, 3B 3C, 3D and 3E.

'3A. Notwithstanding anything contained in the Code of Criminal Procedure, 1973,-

Cognizance, investigation and trial of offences.

2 of 1974.

45 of 1860.

- (i) an offence punishable under sub-section (2) or sub-section (3) of section 3 shall be cognizable and non-bailable;
- (ii) any case registered under sub-section (2) or sub-section (3) of section 3 shall be investigated by a police officer not below the rank of Inspector;
- (iii) investigation of a case under sub-section (2) or sub-section (3) of section 3 shall be completed within a period of thirty days from the date of registration of the First Information Report;
- (iv) in every inquiry or trial of a case under subsection (2) or sub-section (3) of section 3, the proceedings shall be held as expeditiously as possible, and in particular, when the examination of witnesses has once begun, the same shall be continued from day to day until all the witnesses in attendance have been examined, unless the Court finds the adjournment of

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the same beyond the following day to be necessary for reasons to be recorded, and an endeavour shall be made to ensure that the inquiry or trial is concluded within a period of one year:

Provided that where the trial is not concluded within the said period, the Judge shall record the reasons for not having done so:

Provided further that the said period may be extended by such further period, for reasons to be recorded in writing, but not exceeding six months at a time.

3B. Where a person is prosecuted for committing an offence punishable under sub-section (2) of section 3, such offence may, with the permission of the Court, be compounded by the person against whom such act of violence is committed.

Composition of certain offences.

3C. Where a person is prosecuted for committing an offence punishable under sub-section (3) of sections 3, the Court shall presume that such person has committed such offence, unless the contrary is proved.

Presumption as to certain offences.

3D. (1) In any prosecution for an offence under subsection (3) of section 3 which requires a culpable mental state on the part of the accused, the Court shall presume the existence of such mental state, but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Presumption of culpable mental state.

(2) For the purposes of this section, a fact is said to be proved only when the Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

Explanation.—In this section, "culpable mental state" includes intention, motive, knowledge of a fact and the belief in, or reason to believe, a fact.

3E.(1) In addition to the punishment provided for an offence under sub-section (2) or sub-section (3) of section 3, the person so convicted shall also be liable to pay, by way of compensation, such amount, as may be determined by the Court for causing hurt or grievous hurt to any healthcare service personnel.

Compensation for acts of violence.

(2) Notwithstanding the composition of an offence under section 3B, in case of damage to any property or

THE GAZETTE OF INDIA EXTRAORDINARY

[PART II—SEC. 1]

loss caused, the compensation payable shall be twice the amount of fair market value of the damaged property or the loss caused, as may be determined by the Court.

(3) Upon failure to pay the compensation awarded under sub-sections (1) and (2), such amount shall be recovered as an arrear of land revenue under the Revenue Recovery Act, 1890.'.

l of 1890.

RAM NATH KOVIND, President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20

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#### असाधारण

#### EXTRAORDINARY

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

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नई दिल्ली, बृहस्पतिवार, अप्रैल 9, 2020/ चैत्र 20, 1942 (शक)

No. 23] NEW DELHI, THURSDAY, APRIL 9, 2020/CHAITRA 20, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 9th April, 2020/Chaitra 20, 1942 (Saka)

THE SALARIES AND ALLOWANCES OF MINISTERS (AMENDMENT) ORDINANCE, 2020

No. 4 of 2020

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

An Ordinance further to amend the Salaries and Allowances of Ministers Act, 1952.

WHEREAS, India, as the rest of the world, is grappling with Corona Virus (COVID-19) pandemic which has severe health and economic ramifications for the people of the country;

THE GAZETTE OF INDIA EXTRAORDINARY

[PART II—SEC. 1]

AND WHEREAS, the Corona Virus (COVID-19) pandemic has shown the importance of expeditious relief and assistance and therefore, it is necessary to take certain emergency measures to prevent and contain the spread of said pandemic;

AND WHEREAS, in order to manage and control such situation, it has become necessary to raise resources by reduction of sumptuary allowances of Minister;

AND WHEREAS, Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Salaries and Allowances of Ministers (Amendment) Ordinance, 2020.

Short title and commencement.

58 of 1952.

(2) It shall come into force at once.

Amendment section 5.

of

- 2. In the Salaries and Allowances of Ministers Act, 1952, section 5 shall be numbered as sub-section (1) thereof, and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—
- "(2) Notwithstanding anything contained in sub-section (1), the sumptuary allowance payable to each Minister under that sub-section shall be reduced by thirty per cent. for a period of one year commencing from the 1<sup>st</sup> April, 2020, to meet the exigencies arising out of Corona Virus (COVID-19) pandemic."

RAM NATH KOVIND, President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI-110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI-110054.

MGIPMRND-03GI-09-04-2020.

र्गजस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20

REGISTERED NO. DL-(N)04/0007/2003-20



सी.जी.-डी.एल.-अ.-07042020-219020 CG-DL-E-07042020-219020

असाधारण

#### **EXTRAORDINARY**

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

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सं॰ 22]

नई दिल्ली, मंगलवार, अप्रैल 7, 2020/ चैत्र 18, 1942 (शक)

No. 221

NEW DELHI, TUESDAY, APRIL 7, 2020/CHAITRA 18, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 7th April, 2020/Chaitra 18, 1942 (Saka)

# THE SALARY, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT (AMENDMENT) ORDINANCE, 2020

No. 3 of 2020

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

An Ordinance further to amend the Salary, Allowances and Pension of Members of Parliament Act, 1954.

WHEREAS India, as the rest of the world, is grappling with Corona Virus (COVID-19) pandemic which has severe health and economic ramifications for the people of the country;

SERIES I No.: 01 DATED:  $12^{TH}$  JUNE, 2020.

THE GAZETTE OF INDIA EXTRAORDINARY

[PART II—SEC. 1]

AND WHEREAS the Corona Virus (COVID-19) pandemic has shown the importance of expeditious relief and assistance and therefore, it is necessary to take certain emergency measures to prevent and contain the spread of said pandemic;

AND WHEREAS in order to manage and control such situation, it has become necessary to raise resources by reduction of salaries and allowances of Members of Parliament:

AND WHEREAS Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

- 1. (1) This Ordinance may be called the Salary, Allowances And Pension of Members of Parliament (Amendment) Ordinance, 2020.
  - (2) It shall come into force at once.

Amendment section 3.

- 2. In the Salary, Allowances and Pension of Members of Parliament Act, 1954, in section 3, after sub-section (1), the following sub-section shall be inserted, namely:-
- "(1A) Notwithstanding anything contained in sub-section (1), the salary payable to Members of Parliament under subsection (1) shall be reduced by thirty per cent. for a period of one year commencing from the 1st April, 2020, to meet the exigencies arising out of Corona Virus (COVID-19) pandemic.".

RAM NATH KOVIND, President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI-110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI-110054.

NAME OF THE PARTY OF

30 of 1954.

रजिस्ट्री सं॰ डी॰ एल॰-(एन)04/0007/2003-20

REGISTERED NO. DL-(N)04/0007/2003-20



सी.जी.-डी.एल.-अ.-31032020-218979 CG-DL-E-31032020-218979

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EXTRAORDINARY

भाग II — खण्ड 1

PART II - Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं॰ 21]

नई दिल्ली, मंगलवार, मार्च 31, 2020/ चैत्र 11, 1942 (शक)

No. 211

NEW DELHI, TUESDAY, MARCH 31, 2020/CHAITRA 11, 1942 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 31st March, 2020/Chaitra 11, 1942 (Saka)

# THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ORDINANCE, 2020

No. 2 of 2020

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

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

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 taxation and other laws;

AND WHEREAS, Parliament is not in session and the President 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 123 of the Constitution, the President is pleased to promulgate the following Ordinance: -

SERIES I No.: 01 DATED:  $12^{TH}$  JUNE, 2020.

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PART II-

#### CHAPTER I

#### **PRELIMINARY**

Short title and commencement.

- 1. (1) This Ordinance may be called the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020.
- (2) Save as otherwise provided, it shall come into force at once.

Definitions.

- 2. (1) In this Ordinance, unless the context otherwise requires, -
  - (a) "specified Act" means-

27 of 1957.
43 of 1961.
Act,
45 of 1988.
22 of 2004.
17 of 2013.
and
22 of 2015.
28 of 2016.
3 of 2020.

- (b) "notification" means the notification published in the Official Gazette.
- (2) The words and expressions used herein and not defined, but defined in the specified Act, the Central Excise Act, 1944, the Customs Act, 1962, the Customs Tariff Act,1975 or the Finance Act, 1994, as the case may be, shall have the meaning respectively 32 of 1994. assigned to them in that Act.

#### CHAPTER II

# RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED

Relaxation certain provisions specified Act.

- 3. (1) Where, anytime limit has been specified in, or prescribed or notified under, the specified Act 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 Central Government may, by notification, specify in this behalf, for the completion or compliance of such action as-
  - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the specified Act; or

1 of 1944. 52 of 1962.

51 of 1975.

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(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the specified Act; or

(c) in case where the specified Act is the Income-tax Act, 1961 .-43 of 1961.

- (i) making of investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purposes of claiming any deduction, exemption or allowance under the provisions contained in-
  - (I) sections 54 to 54GB or under any provisions of Chapter VI-A under the heading "B .- Deductions in respect of certain payments" thereof; or
  - (II) such other provisions of that Act, subject to fulfillment of such conditions, as the Central Government may, by notification, specify; or
- (ii) beginning of manufacture or production of articles or things or providing any services referred to in section 10AA of that Act, in a case where the letter of approval, required to be issued in accordance with the provisions of the Special Economic Zones Act, 2005, has been issued on or before the 31st day of March, 2020,

28 of 2005.

and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Act, stand extended to the 30th day of June, 2020, or such other date after the 30th day of June, 2020, as the Central Government may, by notification, specify in this behalf:

Provided that the Central Government may specify different dates for completion or compliance of different actions.

Provided further that such action shall not include payment of any amount as is referred to in sub-section (2).

(2) Where any due date has been specified in, or prescribed or notified under, the specified Act for payment of any amount towards tax or levy, by whatever name called, 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 Central Government may, by notification, specify in this behalf, and such amount has not been paid within such date, but has been paid on or before the 30th day of June, 2020, or such other date after the 30th day of June, 2020 as the Central Government may, by notification,

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specify in this behalf, then, notwithstanding anything contained in the specified Act,-

- (a) the rate of interest payable, if any, in respect of such amount for the period of delay shall not exceed three-fourth per cent. for every month or part thereof;
- (b) no penalty shall be levied and no prosecution shall be sanctioned in respect of such amount for the period of delay.

Explanation. - For the purposes of this sub-section, "the period of delay" means the period between the due date and the date on which the amount has been paid.

#### CHAPTER III

# AMENDMENT TO THE INCOME-TAX ACT, 1961

Amendment of sections 10 and 80G of Act 43 of 1961.

4. In the Income-tax Act, 1961, with effect from the 1st day of April, 43 of 1961. 2020,-

- (i) in section 10, in clause (23C), in sub-clause (i), after the word "Fund", the words and brackets "or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)" shall be inserted;
- (ii) in section 80G, in sub-section (2), in clause (a), in sub-clause (iiia), after the word "Fund", the words and brackets "or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)" shall be inserted.

#### **CHAPTER IV**

## AMENDMENTS TO THE DIRECT TAX VIVAD SE VISHWAS ACT

section 3 of Act 3 of 2020.

- Amendment of 5. In section 3 of the Direct Tax Vivad Se Vishwas Act, 2020, -
  - (a) in third column, in the heading, for the figures, letters and words "31st day of March, 2020", the figures, letters and words "30th day of June, 2020" shall be substituted;
  - (b) in fourth column, in the heading, for the figures, letters and words "1stday of April, 2020", the figures, letters and words "1stday of July, 2020" shall be substituted.

#### CHAPTER V

# RELAXATION OF TIME LIMIT UNDER CERTAIN INDIRECT TAX LAWS

Relaxation time limit under Central Excise 1944. Act,

6. Notwithstanding anything contained in the Central Excise Act, 1944, the Customs Act, 1962 (except sections 30, 30A, 41, 41A,

1 of 1944. 52 of 1962.

SEC. 11

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5

51 of 1975.

32 of 1994.

Customs Act, 1962, Customs Tariff Act, 1975 and Finance Act, 1994. 46 and 47), the Customs Tariff Act, 1975 or Chapter V of the Finance Act,1994, as it stood prior to its omission vide section 173 of the Central Goods and Service Tax Act, 2017 with effect from the 1st day of July,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 Central Government may, by notification, specify, for the completion or compliance of such action as-

- (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,

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

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

#### CHAPTER VI

### AMENDMENT TO THE FINANCE ACT (NO. 2), 2019

7. In section 127 of the Finance Act (No.2), 2019, -

Amendment of section 127 of Act 23 of 2019.

- (i) in sub-section (1), for the words "within a period of sixty days from the date of receipt of the said declaration", the words, figures and letters "on or before the 31st day of May, 2020" shall be substituted;
- (ii) in sub-section (2), for the words "within thirty days of the date of receipt of the declaration", the words, figures and letters "on or before the 1<sup>st</sup> day of May, 2020" shall be substituted;
- (iii) in sub-section (4), for the words "within a period of sixty days from the date of receipt of the declaration", the words, figures and letters "on or before the 31st day of May, 2020" shall be substituted;
- (iv) in sub-section (5), for the words "within a period of thirty days from the date of issue of such statement", the words, figures

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and letters "on or before the 30th day of June, 2020" shall be substituted.

#### **CHAPTER VII**

# AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

Insertion of new section 168A in Act 12 of 2017. 8. After section 168 of the Central Goods and Services Tax Act, 2017, the following section shall be inserted, namely:-

Power of Government to extend time limit in special circumstances.

- of '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.
  - (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.'.

RAM NATH KOVIND,

President.

DR. G. NARAYANA RAJU, Secretary to the Govt. of India.

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