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LEGISLATIVE SUPPLEMENT

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PART - I**HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 24th March, 2021

No. Leg. 7/2021.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 21st March, 2021 and is hereby published for general information:-

HARYANA ACT NO. 7 OF 2021**THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2021****AN****ACT**

further to amend the Haryana Goods and Services Tax Act, 2017.

Be it enacted by the Legislature of the State of Haryana in the Seventy-second Year of the Republic of India as follows:-

1. This Act may be called the Haryana Goods and Services Tax (Amendment) Act, 2021. Short title.
2. In sub-section (2) of section 174 of the Haryana Goods and Services Tax Act, 2017,- Amendment of section 174 of Haryana Act 19 of 2017.
 - (i) in the second proviso, for the sign “.” existing at the end, the sign “:” shall be substituted; and
 - (ii) the following provisos shall be inserted, namely:-

“Provided further that the Government may, by order, published in the Official Gazette, make such provisions, as it may deem necessary to remove any difficulty which may arise in giving effect to the actions of the said repealed or amended Acts as saved by this sub-section:

Provided further that the power to issue such order shall not be exercised after the expiry of a period of five years from the commencement of the Haryana Goods and Services Tax (Amendment) Act, 2021 and such power shall include the power to give retrospective effect to such notification:

Provided further that every such order issued so as to remove any difficulty which may arise shall be laid, as soon as may be, after it is made, before the Legislative Assembly.”.

BIMLESH TANWAR,
Administrative Secretary to Government, Haryana,
Law and Legislative Department.