

**<sup>1</sup>[Section 168A : Power of Government to extend time limit in special circumstances]**

- (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.]

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<sup>1</sup> Section 168A inserted by The Taxation And Other Laws (Relaxation And Amendment of Certain Provisions) Act, 2020 (No. 38 of 2020). It is made effective from 31-03-2020.