

Section 172 : Removal of difficulties

- (1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of ¹[five years] from the date of commencement of this Act.

- (2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament..
-

¹ Substituted for "three years" by Finance Act, 2020, (No. 12 of 2020). It is made effective from 30-06-2020 by Noti. No. 49/2020–Central Tax, dt. 24-06-2020.