

**Section 14 : Power to remove difficulties**

- (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, on the recommendations of the Council, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

**Provided that** no order shall be made under this section after the expiry of <sup>1</sup>[five years] from the commencement of this Act.

- (2) Every order made under this section shall, as soon as may be after made, be laid before each House of Parliament.
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<sup>1</sup> Substituted for "three years" by Finance Act, 2020 (12 of 2020) w.e.f. 27-03-2020.