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**Value Added Tax Act, 2003**

**Section 90 - Power to Remove Difficulties**

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(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions of this Act from the provisions of the Acts in force immediately before the commencement of this Act, the Government may by Notification in the Official Gazette make such provisions as appear to it to be necessary or expedient for removing difficulty.

(2) If any difficulty arises in giving effect to the provisions of the Act, otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of this Act, the Government may, by notification, make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

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