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The UTTARAKHAND GST ACT

Section 168 - (1) The Commissioner may, if he considers it necessary or expedient Power to issue

so to do for the purpose of uniformity in the implementation of this instructions or Act, issue such orders, instructions or directions to the State tax directions. officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions. (2) 1[****]2 [168A. (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 such 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.]