



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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NOTIFICATION

The 16th October, 2019

No. LGL. 274/2015/282.— The following Ordinances published in the Gazette of India are hereby republished in the State Gazette for general information.

Sl. No.	Name of the Ordinance	Date of Publication in the Gazette of India, Extra-Ordinary Pt-II, Section-I.
1.	The Taxation Laws (Amendment) Ordinance, 2019 (Ordinance No.15 of 2019)	20 th September, 2019.
2.	The Prohibition of Electronic-Cigarettes (Production, Manufacture, Import, Export, Transport, Sale, Distribution, Storage and Advertisement) Ordinance, 2019 (ordinance No.14 of 2019)	18 th September, 2019.

रजिस्ट्री सं० डी० एल०—(एन)04/0007/2003—19

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भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 60] नई दिल्ली, शुक्रवार, सितम्बर 20, 2019/भाद्रपद 29, 1941 (शक)
No. 60] NEW DELHI, FRIDAY, SEPTEMBER 20, 2019/BHADRA 29, 1941 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 20th September, 2019/Bhadra 29, 1941 (Saka)

THE TAXATION LAWS (AMENDMENT) ORDINANCE, 2019 No 15 OF 2019

Promulgated by the President in the Seventieth Year of the Republic of India.

An Ordinance further to amend the Income-tax Act, 1961 and the Finance (No. 2) Act, 2019.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

CHAPTER I PRELIMINARY

1. (1) This Ordinance may be called the Taxation Laws (Amendment) Ordinance, 2019.

Short title and commencement.

(2) Save as otherwise provided, this Ordinance shall come into force at once.

CHAPTER II
AMENDMENTS IN THE INCOME-TAX ACT, 1961

Amendment of section 92BA. 2. In section 92BA of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act), after clause (v), the following clause shall be inserted with effect from the 1st day of April, 2020, namely:— 43 of 1961.

“(va) any business transacted between the persons referred to in sub-section (4) of section 115BAB;”.

Amendment of section 115BA. 3. In section 115BA of the Income-tax Act with effect from the 1st day of April, 2020,—

(a) for the marginal heading “Tax on income of certain domestic companies”, the marginal heading “Tax on income of certain domestic manufacturing companies” shall be substituted;

(b) in sub-section (1), for the words “subject to the other provisions of this Chapter”, the words, figures and letters “subject to the other provisions of this Chapter, other than those mentioned under section 115BAA and section 115BAB” shall be substituted;

(c) in sub-section (4), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where the person exercises option under section 115BAB, the option under this section may be withdrawn.”.

Insertion of new sections 115BAA and 115BAB. 4. After section 115BA of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of April, 2020, namely:—

Tax on income of certain domestic companies.

“115BAA. (1) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, other than those mentioned under section 115BA and section 115BAB, the income-tax payable in respect of the total income of a person, being a domestic company, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2020, shall, at the option of such person, be computed at the rate of twenty-two per cent., if the conditions contained in sub-section (2) are satisfied.

(2) For the purposes of sub-section (1), the following conditions shall apply subject to the condition that the total income of the company has been computed,—

(i) without any deduction under the provisions of section 10AA or clause (iia) of sub-section (1) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) or sub-section (2AB) of section 35 or section 35AD or section 35CCC or section 35CCD or under any provisions of Chapter VI-A under the heading "C.—Deductions in respect of certain incomes" other than the provisions of section 80JJAA;

(ii) without set off of any loss carried forward from any earlier assessment year if such loss is attributable to any of the deductions referred to in sub-clause (i); and

(iii) by claiming the depreciation, if any, under section 32, other than clause (iia) of sub-section (1) of the said section, determined in such manner as may be prescribed.

(3) The loss referred to in sub-clause (ii) of sub-section (2) shall be deemed to have been already given full effect to and no further deduction for such loss shall be allowed for any subsequent year.

(4) Nothing contained in this section shall apply unless the option is exercised by the person in the prescribed manner on or before the due date specified under sub-section (1) of section 139 for furnishing the returns of income for any previous year relevant to the assessment year commencing on or after 1st day of April, 2020 and such option once exercised shall apply to subsequent assessment years:

Provided that once the option has been exercised for any previous year, it cannot be subsequently withdrawn for the same or any other previous year.

115BAB. (1) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, other than those mentioned under section 115BA and section 115BAA, the income-tax payable in respect of the total income of a person, being a domestic company, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2020, shall, at the option of such person, be computed at the rate of fifteen per cent., if the conditions contained in sub-section (2) are satisfied.

Tax on income of certain new domestic manufacturing companies.

(2) For the purposes of sub-section (1), the following conditions shall apply, namely:—

(a) the company has been set-up and registered on or after the 1st day of October, 2019, and has commenced manufacturing on or before the 31st day of March, 2023, and,—

(i) is not formed by splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of an undertaking which is formed as a result of the re-establishment, reconstruction or revival by the person of the business of any such undertaking as is referred to in section 33B, in the circumstances and within the period specified in the said section;

(ii) does not use any machinery or plant previously used for any purpose.

Explanation 1.—For the purposes of sub-clause (ii), any machinery or plant which was used outside India by any other person shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

(A) such machinery or plant was not, at any time previous to the date of the installation by the person, used in India;

(B) such machinery or plant is imported into India from any country outside India; and

(C) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of the installation of machinery or plant by the person.

Explanation 2.—Where in the case of a person, any machinery or plant or any part thereof previously used for any purpose is put to use by the company and the total value of such machinery or plant or part thereof does not exceed twenty per cent. of the total value of the machinery or plant used by the company, then, for the purposes of sub-clause (ii) of this clause, the condition specified therein shall be deemed to have been complied with;

(iii) does not use any building previously used as a hotel or a convention centre, as the case may be.

Explanation.—For the purposes of this sub-clause, the expressions “convention centre” and “hotel” shall have the meanings respectively assigned to them in clause (a) and clause (b) of sub-section (6) of section 80-ID;

(b) the company is not engaged in any business other than the business of manufacture or production of any article or thing and research in relation to, or distribution of, such article or thing manufactured or produced by it; and

(c) the total income of the company has been computed,—

(i) without any deduction under the provisions of section 10AA or clause (iia) of sub-section (1) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) or sub-section (2AB) of section 35 or section 35AD or section 35CCC or section 35CCD or under any provisions of Chapter VI-A under the heading “C.—Deductions in respect of certain incomes” other than the provisions of section 80JJAA;

(ii) without set off of any loss carried forward from any earlier assessment year if such loss is attributable to any of the deductions referred to in sub-clause (i); and

(iii) by claiming the depreciation under section 32, other than clause (iia) of sub-section (1) of the said section, determined in such manner as may be prescribed.

(3) The loss referred to in sub-clause (ii) of clause (c) of sub-section (2) shall be deemed to have been already given full effect to and no further deduction for such loss shall be allowed for any subsequent year.

(4) Where it appears to the Assessing Officer that, owing to the close connection between the company and any other person, or for any other reason, the course of business between them is so arranged that the business

transacted between them produces to the company more than the ordinary profits which might be expected to arise, the Assessing Officer shall, in computing the profits and gains of such company for the purposes of this section, take the amount of profits as may be reasonably deemed to have been derived therefrom:

Provided that in case the aforesaid arrangement involves a specified domestic transaction referred to in section 92BA, the amount of profits from such transaction shall be determined having regard to arm's length price as defined in clause (ii) of section 92F.

(5) Nothing contained in this section shall apply unless the option is exercised by the person in the prescribed manner on or before the due date specified under sub-section (1) of section 139 for furnishing the first of the returns of income for any previous year relevant to the assessment year commencing on or after 1st day of April, 2020 and such option once exercised shall apply to subsequent assessment years:

Provided that once the option has been exercised for any previous year, it cannot be subsequently withdrawn for the same or any other previous year.

Amendment of section 115JB.

5. In section 115JB of the Income-tax Act, with effect from the 1st day of April, 2020,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that for the previous year relevant to the assessment year commencing on or after the 1st day of April, 2020, the provisions of this sub-section shall have effect as if for the words “eighteen and one-half per cent.”, occurring at both the places, the words “fifteen per cent.” had been substituted.”;

(b) for sub-section (5A), the following sub-section shall be substituted, namely:—

“(5A) The provisions of this section shall not apply to,—

(i) any income accruing or arising to a company from life insurance business referred to in section 115B;

(ii) a person who has exercised the option referred to under section 115BAA or section 115BAB.”.

6. In section 115QA of the Income-tax Act, in sub-section (1), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 5th day of July, 2019, namely:—

Amendment of section 115QA.

“Provided that the provisions of this sub-section shall not apply to such buy-back of shares (being the shares listed on a recognised stock exchange), in respect of which public announcement has been made before 5th day of July, 2019 in accordance with the provisions of the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 made under the Securities and Exchange Board of India Act, 1992 as amended from time to time.

15 of 1992.

CHAPTER III AMENDMENTS IN THE FINANCE (No.2) Act, 2019

7. In section 2 of the Finance (No.2) Act, 2019 [hereafter in this Chapter referred to as the Finance (No.2) Act], in sub-section (9), with effect from the 1st day of April, 2019,—

Amendment of Act No. 23 of 2019.

(a) in third proviso,—

(i) in clause (a) for the words “the Income-tax Act”, the words, figures and letters “the Income-tax Act, not having any income under section 115AD of the Income-tax Act” shall be inserted and shall be deemed to have been inserted;

(ii) after clause (a), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

‘(aa) in the case of every association of persons or body of individuals, whether incorporated or not, having income under section 115AD of the Income-tax Act,—

(i) at the rate of ten per cent. of such “advance tax”, where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such “advance tax”, where the total income exceeds one crore rupees but does not exceed two crore

rupees;

(iii) at the rate of twenty five per cent. of such “advance tax”, where the total income [excluding the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such “advance tax”, where the total income [excluding the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(v) at the rate of fifteen per cent. of such “advance tax”, where the total income [including the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (iii) and (iv):

Provided that in case where the total income includes any income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(b) in the fourth proviso, for the words, brackets and letter “in (a) above”, the words, brackets and letters “in (a) and (aa) above” shall be substituted;

(c) after the eighth proviso, the following proviso shall be inserted, namely:—

“Provided also that in respect of any income chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the tax computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such “advance tax”.

8. In the First Schedule of the Finance (No.2) Act, with effect from the 1st day of April, 2019,—

Amendment of
Part II of First
Schedule.

(A) in PART II, under the sub-heading “Surcharge on income-tax”, in paragraph (i), in clause (a),—

(i) in sub-clauses I and II, after the words “aggregate of such incomes”, the brackets, figures and letters “(including the income under the provisions of section 111A and section 112A of the Income-tax Act)” shall be inserted and shall be deemed to have been inserted;

(ii) in sub-clauses III and IV, after the words “aggregate of such incomes” the brackets, figures and letters “(excluding the income under the provisions of section 111A and section 112A of the Income-tax Act)” shall be inserted and shall be deemed to have been inserted.

(iii) after sub-clause IV, the following sub-clause shall be inserted and shall be deemed to have been inserted, namely:—

“V. at the rate of fifteen per cent. of such tax, where the income or aggregate of such incomes (including the income under the provisions of section 111A and section 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV):

Provided that in case where the total income includes any income chargeable under section 111A and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed fifteen per cent.’;

(B) in PART III, in Paragraph A, under the sub-heading “Surcharge on income-tax”, after the opening portion,—

(i) in clauses (a) and (b), after the words “having a total income”, the brackets, words, figures and letters “(including the income under the provisions of section 111A and section 112A)” shall be inserted;

(ii) in clauses (c) and (d), after the words “having a total income”, the brackets, words, figures and letters “(excluding the income under the provisions of section 111A and section 112A)” shall be inserted;

(iii) after clause (d) and before the proviso, the following clause shall be inserted, namely:—

“(e) having a total income (including the income under the provisions of section 111A and section 112A) exceeding two crore rupees, but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income chargeable under section 111A and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed on that part of income shall not exceed fifteen per cent.’;

RAM NATH KOVIND,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

रजिस्ट्री सं० डी० एल०—(एन)04/0007/2003—19

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भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 18th September, 2019/Bhadra 27, 1941 (Saka)

THE PROHIBITION OF ELECTRONIC CIGARETTES
(PRODUCTION, MANUFACTURE, IMPORT, EXPORT,
TRANSPORT, SALE, DISTRIBUTION, STORAGE AND
ADVERTISEMENT) ORDINANCE, 2019
No 14 OF 2019

Promulgated by the President in the Seventieth Year of the
Republic of India.

An Ordinance to prohibit the production, manufacture, import, export, transport, sale, distribution, storage and advertisement of electronic cigarettes in the interest of public health to protect the people from harm and for matters connected therewith or incidental thereto;

WHEREAS India is a signatory to the World Health Organisation Framework Convention on Tobacco Control adopted in Geneva, Switzerland on 21st day of May, 2003 which came into force on the 27th day of February, 2005;

AND WHEREAS the Conference of Parties established under article 23 of the said Convention took a decision on the 18th day of October, 2014 to invite the Parties to the Convention to consider prohibiting or regulating the electronic cigarettes or the Electronic Nicotine Delivery Systems and the Electronic non-Nicotine Delivery Systems, including as tobacco products, medicinal products, consumer products or other categories, as appropriate, taking into account a high level of protection for human health;

AND WHEREAS the Conference of Parties took a decision to urge the Parties to the Convention to consider banning or restricting advertising, promotion and sponsorship of the said Delivery Systems;

AND WHEREAS since these devices are injurious to health and proliferation of these products has negative impact on public health, it is expedient to prohibit the production, manufacture, import, export, transport, sale, distribution, storage and advertisement of electronic cigarettes as enjoined by article 47 of the Constitution of India;

AND WHEREAS article 51 of the Constitution of India requires the State to endeavour to foster respect for international law and treaty obligations in the dealings of organised peoples with one another;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Prohibition of Electronic Cigarettes (Production, Manufacture, Import, Export, Transport, Sale, Distribution, Storage and Advertisement) Ordinance, 2019.

(2) It shall come into force at once.

Declaration as to expediency of control by Union.

2. It is hereby declared that it is expedient in the public interest that the Union should take under its control the electronic cigarettes industry.

Definitions.

3. In this Ordinance, unless the context otherwise requires,—

(a) "advertisement" means any audio or visual publicity, representation or pronouncement made by means of any light, sound, smoke, gas, print, electronic media, internet or website or social media and includes through any notice, circular, label, wrapper, invoice or other document or device;

(b) "authorised officer" means—

(i) any police officer not below the rank of sub-inspector, or;

(ii) any other officer, not below the rank of sub-inspector, authorised by the Central Government or the State Government by notification;

(c) "distribution" includes distribution by way of samples, whether free or otherwise and the expression "distribute" shall be construed accordingly;

(d) "electronic cigarette" means an electronic device that heats a substance, with or without nicotine and flavours, to create an aerosol for inhalation and includes all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e-*Hookah* and the like devices, by whatever name called and whatever shape, size or form it may have, but does not include any product licensed under the Drugs and Cosmetics Act, 1940.

23 of 1940.

Explanation.—For the purposes of this clause, the expression "substance" includes any natural or artificial substance or other matter, whether it is in a solid state or in liquid form or in the form of gas or vapour;

(e) "export" with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

(f) "import" with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(g) "manufacture" means a process for making or assembling electronic cigarettes and any part thereof, which includes any sub-process, incidental or ancillary to the manufacture of electronic cigarettes and any part thereof;

(h) "notification" means a notification published in the Official Gazette;

(i) "person" includes—

- (i) any individual or group of individuals;
- (ii) a firm (whether registered or not);
- (iii) a Hindu Undivided Family;
- (iv) a trust;
- (v) a limited liability partnership;
- (vi) a co-operative society;
- (vii) any corporation or company or body of individuals; and
- (viii) every artificial juridical person not falling within any of the preceding sub-clauses;

(j) "place" includes any house, room, enclosure, space, conveyance or the area in like nature;

(k) "production" with its grammatical variations and cognate expressions, includes the making or assembling of electronic cigarettes and any part thereof;

(l) "sale" with its grammatical variations and cognate expressions, means any transfer of property in goods (including online transfer) by one person to another, whether for cash or on credit, or by way of exchange, and whether wholesale or retail, and includes an agreement for sale, and offer for sale and exposure for sale.

Prohibition on production, manufacturing, import, export, transport, sale, distribution, advertisement of electronic cigarettes.

4. On and from the date of commencement of this Ordinance, no person shall, directly or indirectly,—

(i) produce or manufacture or import or export or transport or sell or distribute electronic cigarettes, whether as a complete product or any part thereof; and

(ii) advertise electronic cigarettes or take part in any advertisement that directly or indirectly promotes the use of electronic cigarettes.

Prohibition on storage of electronic cigarettes.

5. On and from the date of commencement of this Ordinance, no person, being the owner or occupier or having the control or use of any place shall, knowingly permit it to be used for storage of any stock of electronic cigarettes:

Provided that any existing stock of electronic cigarettes as on the date of the commencement of this Ordinance kept for sale, distribution, transport, export or advertisement shall be disposed of in the manner hereinafter specified—

(a) the owner or occupier of the place with respect to the existing stock of electronic cigarettes shall, *suo moto*, prepare a list of such stock of electronic cigarettes in his possession and without unnecessary delay submit the stock as specified in the list to the nearest office of the authorised officer; and

(b) the authorised officer to whom any stock of electronic cigarettes is forwarded under clause (a) shall, with all convenient despatch, take such measures as may be necessary for the disposal according to the law for the time being in force.

6. (1) An authorised officer, if he has reason to believe that any provision of this Ordinance has been, or is being contravened, may enter and search any place where—

Power to enter, search and seize without warrant.

(a) any trade or commerce in electronic cigarettes is carried on or electronic cigarettes are produced, supplied, distributed, stored or transported; or

(b) any advertisement of the electronic cigarettes has been or is being made.

(2) After completion of the search referred to in sub-section (1), the authorised officer shall seize any record or property found as a result of the search in the said place, which are intended to be used, or reasonably suspected to have been used, in connection with any matter referred to in sub-section (1) and if he thinks proper, take into custody and produce, along with the record or property so seized, before the Court of Judicial Magistrate of the first class, any such person whom he has reason to believe to have committed any offence punishable under this Ordinance.

(3) Where it is not practicable to seize the record or property, the officer authorised under sub-section (1), may make an order in writing to attach such property, stocks or records maintained by the producer, manufacturer, importer, exporter, transporter, seller, distributor, advertiser or stockist about which a complaint has been made or credible information has been received or a reasonable suspicion exists of their having been connected with any offence in contravention of the provisions of this Ordinance and such

order shall be binding on the person connected with the said offence.

(4) All searches, seizures and attachment under this section shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973.

2 of 1974.

Punishment for contravention of section 4.

7. Whoever contravenes the provisions of section 4, shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to one lakh rupees, or with both, and, for the second or subsequent offence, with imprisonment for a term which may extend to three years and with fine which may extend to five lakh rupees.

Punishment for contravention of section 5.

8. Whoever contravenes the provisions of section 5, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to fifty thousand rupees or with both.

Jurisdiction and trial of offences.

9. (1) Any person committing an offence under section 4 or section 5 shall be triable for such offence in any place in which he is liable to be tried under any law for the time being in force.

(2) All offences under this Ordinance shall be tried by the Court of Judicial Magistrate of the first class in accordance with the procedure provided for trials in the Code of Criminal Procedure, 1973.

2 of 1974.

Power to dispose of stock seized.

10. After completion of the proceedings before the Court and if it is proved that the stock seized by the authorised officer under the provisions of this Ordinance are stocks of electronic cigarettes, such stocks shall be disposed of in accordance with the provisions contained in Chapter XXXIV of the Code of Criminal Procedure, 1973.

2 of 1974.

Offences by Companies.

11. (1) Where an offence under this Ordinance has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of, the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Ordinance, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Ordinance has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director” means a whole-time director in the company and in relation to a firm, means a partner in the firm.

12. No court shall take cognizance of an offence punishable under this Ordinance, except upon a complaint in writing made by an authorised officer under this Ordinance. Cognizance of offences.

2 of 1974. 13. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence under section 4 shall be cognizable. Offences to be cognizable.

14. Save as otherwise expressly provided in this Ordinance, the provisions of this Ordinance shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force. Ordinance to have overriding effect.

15. The provisions of this Ordinance shall be in addition to and not in derogation of the provisions of any other law for the time being in force prohibiting production, manufacture, import, export, transport, sale, distribution, storage and advertisement of electronic cigarettes. Application of other laws not barred.

16. No suit, prosecution or other legal proceeding shall lie against the Central Government or any State Government or any officer of the Central Government or any State Government for anything which is in good faith done or intended to be done under this Ordinance. Protection of action taken in good faith.

17. (1) If any difficulty arises in giving effect to the provisions of this Ordinance, the Central Government may, by an order published in the Official Gazette, make such Power to remove difficulties.

provision not inconsistent with the provisions of this Ordinance, as may appear to be necessary or expedient for removing the difficulty.

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

RAM NATH KOVIND,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

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S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.