

**THE AZAD JAMMU & KASHMIR INCOME TAX
(AMENDMENT) ACT, 1956**
(Passed Under Council Order No. 96/56 Dated 17-3-1956)

Whereas it is expedient to amend the Jammu and Kashmir Income Tax Act of 1991 (Bikrami) it is hereby enacted as follows :-

1. (i) This Act may be called the Azad Jammu and Kashmir Income Tax Amendment Act, 1956.
- (ii) It shall come into force with effect from the assessment year 1956-57 and shall extend to the whole of Azad Jammu and Kashmir Territory.
2. The following shall be substituted as schedule I to the Jammu and Kashmir Income Tax Act, 1991 (Bikrami):-

"A" In the case of every individual, Hindu undivided family, unregistered firm and other association of persons not being a registered firm of a company or local authority :-

Rates :

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| 1. | Where the total income is Rs: 4,000/- or upwards, but less than Rs: 5,000/- per annum. | Six pies in the Rupee. |
| 2. | Where the total income is Rs: 5,000/- or upwards, but less than Rs: 10,000/- per annum. | Nine pies in the Rupee. |
| 3. | Where the total income is Rs: 10,000/- upwards, but less than Rs: 15,000/- per annum. | One anna in or the rupee. |
| 4. | Where the total income is Rs: 15,000/- or upwards, but less than Rs: 20,000/- per annum. | One anna and six pies in the rupee. |
| 5. | Where the total income is Rs: 20,000/- or upwards, but less than Rs: 30,000/- per annum. | Two annas in the rupee. |
| 6. | Where the total income is Rs: 30,000/- | Three annas in |

or upwards, but less than Rs: 45,000/- the rupee.
per annum.

7. In the case of every company, registered firm and local authority when its total income is than Rs. 45,000/- per annum. Three annas in the rupee.

In case A and B above :-

1. Where the total income is Rs: 45,000/- or upwards, but less than Rs: 1,00,000/- per annum. Four annas in the rupee.
2. Where the total income is Rs: 1,00,000/- or upwards per annum. Five annas in the rupee.

Provided that there shall be deducted from the total income of the assessee who is a Government servant an amount equal to 1/6th of his income earned by him from his salary as Government servant included in his total income but not exceeding Rs: 1,000/- and no income tax shall be payable on such deduction and for the purposes of determining the rates at which income tax is payable by the assessee his total income shall be deemed to be the total income computed without deduction allowed above :

Provided also that in the case of salaries where the income tax has been deducted or is deductible at source in accordance with the rates contained in Schedule I in force immediately before the enforcement of this schedule, that schedule shall be deemed to have been in force during the assessment year 1956-57.
