

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
LAW, JUSTICE AND PARLTAMENTARY AFFAIRS DEPARTMENT,
MUZAFFARABAD**

Dated: 15.03.2005

No.LD/ Legis/159-66/2005. The following Act of the Assembly received the assent of the President on 11th day of March, 2005, is hereby published for general information:-

(ACT III OF 2005)

**AN
ACT**

to adapt amendments in the Sales Tax Act, 1990

WHEREAS it is expedient to adapt amendments in the Sales Tax Act, 1990, as enforced in Pakistan and to provide for matters ancillary and connected therewith;

It is hereby enacted as follows:-

1. **Short title, extent and commencement.**- (1) This Act may be called Sales Tax (Adaptation and Validation) Act, 2005.
 - (2) It shall extend to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **Adaptation of the amendments of Sales Tax Act,(Act, VIII of 1990).**-(1)Except otherwise legislated by an Act of the Assembly all the amendments made in the Sales Tax Act, 1990 and all rules, notifications, circulars and orders made or issued thereunder, as enforced in Pakistan at any time on or after the 13th December, 2001 and before the commencement of this Act, shall also be deemed to have been made at the same time in the said Act, as enforced in the Azad Jammu and Kashmir by virtue of the Sales Tax (Adaptation) Act, 1993 (Act IV of 1993), except that the powers conferred under Section 45-B of the said Act shall be exercised by the Commissioner Income Tax (Appeals) Azad Jammu and Kashmir.
 - (2) Notwithstanding any judgment or decision of any court including High Court and Supreme Court of Azad Jammu and Kashmir anything done, tax levied, charged or collected, proceeding initiated, notices issued, orders passed, penalties imposed, appointments made, powers exercised or powers conferred on any authority on or after the 13th December, 2001, in accordance with the amendments made in Sales Tax Act, 1990, (Act VIII of 1990), as enforced in Pakistan, shall be

deemed always to have been validly levied, charged, collected, initiated, issued, taken, passed, made, imposed, exercised or conferred, done and so much of such tax have not been levied, charged, paid or collected, before the coming into force of this Act, shall be leviable, chargeable and recoverable in accordance with the said amendments.

Sd/-(Sardar Mohammad Anwar Khan)

President

Azad Jammu & Kashmir

Sd/-(Syed Shahid Mohyiddin Qadri)

Deputy Secretary Law (Legis.)