

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

Dated 15th February, 1990.

No. 118-120/LD/Leg/90. The following Act of the Assembly received the assent of the President on 13th February, 1990 is hereby published for general information:-

(ACT II of 1990)

AN

ACT

to adapt and enforce the Central Excise and Salt Act, 1944

WHEREAS it is expedient to adapt and enforce the Central Excise and Salt Act, 1944 (I of 1944) in Azad Jammu and Kashmir;

It is hereby enacted as follows: -

1. **Short title, Extent and Commencement.** - (1) This Act may be called the Excise and Salt (Adaptation) Act, 1990.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once and shall be deemed to have taken effect on and from the first day of July, 1979.
2. **Adaptation and amendment of the Central Excise and Salt Act, 1944.**¹[(1)The Central Excise and Salt Act, 1944 (I of 1944), hereinafter referred to as the said Act, and the rules, notification, circulars and statutory orders made or issued thereunder, as in force in Pakistan, shall as far as practicable, be in force in Azad Jammu and Kashmir, subject to the modifications that the reference in the said Act to “Pakistan” “Federal Government” and “Central Board of Revenue” shall respectively be construed to be reference to “Azad Jammu and

¹Section 2 subs. by the Excise and Salt (Adaptation) (Amendment) Act, 1992, (XIX of 1992) dt. 15.07.1992. The extract of Original Section 2 of Act II of 1990 is as under:-

“2. Adaptation and amendment of the Central Excise and Salt Act, 1944. The Central Excise and Salt Act, 1944 (I of 1944), hereinafter referred to as the said Act, and the rules, notification or orders made or issued thereunder, as in force in Pakistan, shall as far as practicable, be in force in Azad Jammu and Kashmir, subject to the modifications that the reference in the said Act to “Pakistan”, “Federal Government” and “Central Board of Revenue” shall respectively be construed to be reference to “Azad Jammu and Kashmir”, “the Azad Government of the State of Jammu and Kashmir” and “Board of Revenue of Azad Jammu and Kashmir”.

Kashmir”, “the Azad Government of the State of Jammu and Kashmir” and “Board of Revenue of Azad Jammu and Kashmir.”

¹[(2) As soon as an amendment is made after the Commencement of this Act, in the Central Excises and Salt Act, 1944 (Act I of 1944), or in the rules, notifications or orders, made or issued thereunder, as in force in Pakistan, the said Act, rules, notifications, or orders, as in force in Azad Jammu and Kashmir, shall, as far as practicable, stand amended to the same extent and in the same manner.]

3. **Validation.-** Notwithstanding anything contained in any other law for the time being in force, any duty levied and collected, proceedings initiated or pending, notices issued, action taken, orders passed, appointments made, penalty imposed, powers exercised or anything done in connection with or ancillary to any of the purposes of the said Act or powers conferred thereby on any authority, on or after the first day of July, 1979, shall be deemed to have been validly levied, collected, initiated, issued, taken, passed, made, imposed, exercised, done or conferred.
4. **Repeal.-** The Excise and Salt (Adaptation) Ordinance, 1989 (Ordinance IX of 1989) is hereby repealed.

Sd-
(Syed Shakir Shah)
Under Secretary Law.

¹ The existing Section 2 re-numbered as (1) and thereafter a new sub-section (2) added by the Excise and Salt (Adaptation) (Amendment) Act, 1993 (Act IV of 1994) dt. 25.01.1994.