

Volume X (1994-2000)  
**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR  
LAW, JUSTICE AND PARLIAMENTARY AFFAIRS DEPARTMENT  
MUZAFFARABAD**

Dated the 1<sup>st</sup> February, 1999

No. 35-43/LD/Leg/99. The following Act of the Assembly received the assent of the President on 28.01.1999 is hereby published for general information:-

**(ACT II OF 1999)**

**AN  
ACT**

to amend the Excise and Salt (Adaptation) Act, 1990.

WHEREAS it is expedient to amend Excise and Salt (Adaptation) Act, 1990 (Act II of 1990) for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title and commencement:-** (1) This Act may be called the Excise and Salt (Adaptation) Amendment) Act, 1999.  
(2) It shall come into force at once.
2. **Amendment of Section 2, Act II of 1990:-** In the Excise and Salt (Adaptation) Act, 1990 (Act II of 1990), for sub-section (1) of section 2, the following shall be substituted:  
“(1) The Central Excise and Salt Act, 1944 (Act II of 1944), hereinafter referred to as the said Act, and the rules, notifications 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”, “Central Board of Revenue” and “Appellate Tribunal” shall respectively be construed to be reference to “Azad Jammu and Kashmir”, “Azad Government of the State of Jammu and Kashmir”, “Azad Jammu and Kashmir Central Board of Revenue” and Income Tax Appellate Tribunal constituted under Section 133 of the Income Tax Ordinance, 1979.”
3. **Repeal:-** The Excise and Salt (Adaptation) (Amendment) Ordinance, 1998 (Ordinance XXV of 1998) is hereby repealed.

Sd/- (RAJA NIAZ AHMED KHAN)  
Secretary  
Law, Justice & Parliamentary  
Affairs Department.