

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

Dated the 12th December, 2001

No. LD/Leg/1420-26/2001. The following Act of the Assembly received the assent of the President on the 10th December, 2001 is hereby published for general information:-

(ACT XII OF 2001)

**AN
ACT**

to adapt amendment in the Central Excise Act, 1944

WHEREAS it is expedient to adapt amendments in the Central Excise Act, 1944 as enforce in Pakistan and to provide for matters ancillary and connected therewith;

It is hereby enacted as follows:-

1. **Short title and commencement.**- (1) This Ordinance may be called the Excise and Salt (Adaptation and Validation) Act, 2001.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **Adaptation of the Amendments of Central Excise Act, 1944.**-
 - (1) Except otherwise legislated by an Act of the assembly all the amendments made in the Central Excise Act, 1944 (Act I of 1944) and all rules, notifications, circulars and orders made or issued thereunder, as enforced in Pakistan at any time on or after the 12th July, 1999 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 Excise and Salt (Adaptation) Act, 1990 (Act II of 1990).
 - (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, order passed, penalty imposed, appointments made, power exercised or power conferred on any authority on or after the 12th July, 1999, in accordance with the amendments made in Central Excise Act, 1944 (Act I of 1944) as enforce 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.

3. **Repeal**- The Excise and Salt (Adaptation and Validation) Ordinance, 2001 (Ordinance LV of 2001) is hereby repealed.

Sd/-(Irshad Ahmed Qureshi)
Deputy Secretary