

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

Dated: 15.03.2005

No. LD/Legis/167-74/2005. The following Act of the Assembly received the assent of the President on 11th day of March, is hereby published for general information:-

(ACT IV of 2005)

**AN
ACT**

to adapt amendments in the Central Excise Act, 1944

WHEREAS, it is expedient to adapt amendments in the Central Excise Act, 1944, 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 the Excise and Salt (Adaptation and Validation) Act, 2005.
 - (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, (Act I of 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 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 Excise and Salt (Adaptation) Act, 1990 (Act II of 1990). The powers conferred under Section 34-B of the Said Act shall be exercise by the Commissioner Income Tax (Appeals) Azad Jammu and Kashmir.
 - (2) Notwithstanding any judgment or decision of any court including High Court 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 Central Excise Act,

1944 (Act I of 1944), as enforced in Pakistan shall 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 coming in to force of this Act, shall be livable, chargeable and recoverable in accordance with the said amendments.

Sd/-(SARDAR MOHAMMAD ANWAR KHAN)

PRESIDENT

AZAD JAMMU AND KASHMIR

Sd/-(Syed Shaid Mohyiddin Qadri)

Deputy Secretary Law (Legis.)