

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

Dated the 12th December, 2001

No. LD/Leg/1455-61/2001. The following Act of the Assembly received the assent of the President on the 10th December, 2001, is hereby published for general information:-

(ACT XVII OF 2001)

**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 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 Act may be called the Sales Tax (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 the Sales Tax Act, 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 enforce 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 enforce in the Azad Jammu and Kashmir by virtue of the Sales Tax (Adaptation) Act, 1993 (Act IV of 1993).
 - (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 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.

3. **Repeal**.- The Sales Tax (Adaptation and Validation) Ordinance, 2001 (Ordinance LVI of 2001) is hereby repealed.

Sd/-(Irshad Ahmed Qureshi)
Deputy Secretary