

**THE AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR,
LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT,
MUZAFFARABAD.**

Dated the September 9, 1978.

No. 3073/SL/78. The following Ordinance made by the President on the 7th day of September, 1978, is hereby published for general information:-

(ORDINANCE LXV OF 1978)

AN

ORDINANCE

to adapt and enforce the Central Excise and Salt Act, 1944 of Pakistan in Azad Jammu and Kashmir

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

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise powers conferred by sub-section (1) of Section 41 of the Azad Jammu and Kashmir Interim Constitution Act, 1974, the President is pleased to make and promulgate the following Ordinance :-

1. **Short title, extent and commencement:-** (1) The Ordinance may be called the Central Excise and Salt Act (Adoption) Ordinance, 1978.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **Adaptation of the Act.-** (1) The Central Excise and Salt Act, 1944 (I of 1944) of Pakistan, hereinafter referred to as the said Act is hereby adapted in Azad Jammu and Kashmir and shall, as far as practicable, be in force in Azad Jammu and Kashmir along with all amendments made in the said Act and all rules, notifications and orders made thereunder or rates of taxes, fees and duties fixed in Pakistan subject to the modifications that the expressions 'Government', 'Central Government', 'Provincial

Government', 'Crown', 'President', 'Governor or any other expression however worded, referring to any Executive Government, shall as far as practicable, be construed to refer to the Azad Government of the State of Jammu and Kashmir and reference to Pakistan or any part of Pakistan shall be construed to refer to the Azad Jammu and Kashmir.

(2) All amendments to be made in the said Act and all rules, notifications and orders to be made or rates of taxes, fees and duties to be fixed thereunder in future, in Pakistan shall, as far as practicable and with necessary modifications shall apply to the Azad Jammu and Kashmir.

3. **Removal of Difficulties.**- If any difficulty or question arises in giving effect to provisions of this Ordinance, the Government may, from time to time, give such directions as appear to it to be necessary for the purpose of removal of such difficulty.

(Mohammad Ibrahim Khan)
President,
Azad Jammu and Kashmir.

Sd/- (Sardar Aftab Ahmed Khan)
Secretary Law.