

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

Dated ___ June, 1984

No. 1218/LD/84. The following Ordinance made by the President on the — day of the June, 1984, is hereby published for general information:-

(ORDINANCE CLII of 1984)

**AN
ORDINANCE**

to validate certain appointments made and orders passed and powers and jurisdiction exercised in Azad Jammu and Kashmir.

WHEREAS it is expedient to validate certain appointments made and orders passed and powers and jurisdiction exercised under the Income-Tax Act, 1922 (XI of 1922), or the Income Tax Ordinance, 1979 (XXX of 1979) as in force in Azad Jammu and Kashmir.

AND WHEREAS the Azad Jammu and Kashmir Council is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

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

1. **Short title and Commencement.**- (1) This Ordinance may be called the Income Tax Commissioner (Validation of Appointment and Exercise of Powers) Ordinance, 1984.
(2) It shall come into force at once.
2. **Validation.**- Notwithstanding anything contained in the Income-tax Act, 1922 (XI of 1922), or the Income Tax Ordinance, 1979 (XXX of 1979), or any other law for the time being in force, or the judgment or decision of any court.-
 - (1) The appointment of any person as, and the authorization of any person to exercise, or to continue to exercise the powers and jurisdiction of, Commissioner of Income Tax, Azad Jammu and Kashmir, or Inspecting Assistant Commissioner or Appellate Assistant Commissioner of Income Tax, Azad Jammu and Kashmir, under the aforesaid Act or the aforesaid Ordinance, on or after the first day of September, 1976, shall be deemed to have been validly made by competent authority and shall

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have, and shall be deemed always to have had, effect accordingly: and

- (2) any order passed or power or jurisdiction exercised on or after the first day of September, 1976 as Commissioner of Income Tax, or Inspecting Assistant Commissioner, or Appellate Assistant Commissioner, of Income Tax, Azad Jammu and Kashmir under the aforesaid Act or the aforesaid Ordinance by any person appointed authorised as aforesaid shall be deemed to have been validly passed or exercised and shall have, and shall be deemed always to have had, effect accordingly.

Sd/(Major General (Retd) Abdul Rehman Khan
President
Azad Jammu & Kashmir