

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

Dated 23<sup>rd</sup> June, 1983.

No. 860/LD/83. The following Ordinance made by the President on the 23<sup>rd</sup> day of June, 1983, is hereby published for general information:-

**(ORDINANCE CXLVIII of 1983)**

**AN  
ORDINANCE**

to adapt and enforce the Sales Tax Act, 1951 of Pakistan in Azad Jammu and Kashmir.

WHEREAS it is expedient to adapt and enforce the Sales Tax Act, 1951 (Act III of 1951) 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 of the powers conferred by it 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) This Ordinance may be called the Sales Tax (Adaptation) Ordinance, 1989.-
  - (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 Sales Tax Act, 1951 (Act III of 1951) of Pakistan, hereinafter referred to as the said Act and all rules and notifications made or issued thereunder and in force in Pakistan immediately before the commencement of this Ordinance, are adapted and shall, as far as practicable, be in force in Azad Jammu and Kashmir subject to the modification that the expression "Central Government" and "Central Board of Revenue" shall, as far as practicable, be construed to refer to the Azad Government of the State of Jammu and Kashmir and Azad Jammu and Kashmir Board of Revenue, respectively, and reference to "Pakistan" shall be construed to refer to Azad Jammu and Kashmir.
3. **Removal of difficulties.**- If any difficulty or question arises in giving effect to the provisions of the said Act or this Ordinance,

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the Government may, from time to time, give such directions as appear it to be necessary for the purpose of removal of such difficulty.

Sd/ (Major General  
(Ret) Abdul Rehman Khan)  
President,  
Azad Jammu And Kashmir.

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Sd/- (Khalil Ahmed Qureshi)  
Secretary Law.