

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

Dated the 7th February, 1989

**No. 61-65/LD/89.** The following Ordinance made by the President on the 5th day of February, 1989, is hereby published for general information:-

**(ORDINANCE VII OF 1989)**

**AN**

**ORDINANCE**

to amend the Sales Tax Act, 1951, as adapted in Azad Jammu and Kashmir.

WHEREAS it is necessary to amend the Sales Tax Act, 1951 (Act III of 1951), as adapted in Azad Jammu and Kashmir, for the purposes hereinafter appearing;

AND WHEREAS the Legislative Assembly 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 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 Act (Amendment) Ordinance, 1989.
  - (2) It extends to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once and shall be deemed to have taken effect on and from the 1st day of July, 1988.
2. **Amendment of Section 3, Act III of 1951.**- (1) In the Sales Tax Act, 1951 (Act III of 1951), hereinafter referred to as the said Act, in sub-section (2) of Section 3, the full stop at the end shall be substituted by a colon and thereafter the following proviso shall be added:-

“Provided further that in case the retail price of the goods assessable on the sale price under the proviso to sub-section (16) of the Section 2 is not declared and is not legibly, preminently and indelibly printed on the consumers package or the label or cover thereof, the tax shall be at the rate of two hundred percent on the value of such goods.”

3. **Addition of a new Section 27-G, Act III of 1951.**- In the said Act after Section 27-F, the following new Section 27-G shall be added:-

“27-G **Power to disallow refund.**- Notwithstanding anything contained in Section 27 or Section 27-A or any other provision of this Act, the Board of Revenue may, with the prior approval of the Government, by a notification in the Official Gazette, disallow grant of refund of Sales Tax paid on any goods or class of goods and on raw materials used in the manufacture or production of such goods which have been exported outside Pakistan.”

Sd/-

(Sardar Mohammad Abdul Qayyum Khan)

President

Azad Jammu and Kashmir

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(Zaka Ullah Jan)

Section Officer Law.  
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