

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

Dated the 30th September, 1992.

No 932-36/LD/92 The following Ordinance made by the President on the 29th day of September, 1992, is hereby published for general information:-

**(ORDINANCE LXXXII of 1992)**

**AN**

**ORDINANCE**

to amend the Azad Jammu and Kashmir Education Cess Act, 1975.

WHEREAS it is expedient to amend the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in the manner 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 the Azad Jammu and Kashmir Interim Constitution Act, 1974, the President is pleased to make and promulgate the following Ordinance:-

1. **Short title and Commencement.**- (1) This Ordinance may be called the Azad Jammu and Kashmir Education Cess (Amendment) Ordinance, 1992.  
(2) It shall come into force at once.
2. **Addition of Section 3-A, Act IV of 1975.**- In the Azad Jammu and Kashmir Education Cess Act, 1975 ( Act IV of 1975 ) after Section 3, the following new Section 3-A shall be added, namely:-

**"3-A Exemption.**- (1) The Government may from time to time, by Notification in the Official Gazette, exempt from payment of the whole or any part of the duty leviable under this Act.

(2) The Azad Kashmir Board of Revenue may, by Special order in each case, exempt from payment of the whole or any part of the duty leviable under this Act, in the circumstances of an exceptional nature to be stated in writing, in such order, any goods on which such duty is leviable "

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Sd/-  
(Sardar Sikandar Hayat Khan)  
President  
Azad Jammu and Kashmir

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Sd/-  
(Syed Shakir Shah)  
Additional Secretary Law

AJK LAW Department (Library)