

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

Dated the 14th July, 2000.

No. LD/429-37/2000. The following Act of the Assembly received the assent of the President on the 11th day of July, 2000, is hereby published for general information:-

**(ACT III OF 2000)**

**AN  
ACT**

to give effect to the financial proposals of Azad Government of the State of Jammu and Kashmir

WHEREAS it is expedient to make provisions to give effect to the financial proposal of Azad Government of the State of Jammu and Kashmir and to amend certain Laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

**1. Short title, extent and commencement:-**

1. This Act may be called the Azad Jammu and Kashmir Finance Act, 2000.
2. It extends to the whole of Azad Jammu and Kashmir.
3. It shall come into force at once.

**2. Amendment of Stamp Act (Act II of 1899):-** (1) In the Stamp Act, (Act II of 1899), hereinafter referred to as the said Act, after section 27, the following new section 27-A shall be added, namely;

**“27-A Valuation of Urban Land.-**

- (1) Where any instrument is chargeable with advalorem duty under Sub-Article (b) of article 23 or Sub-Article (b) of Article 31, of schedule 1, relates to land only or land with any building or structure thereon, the value of the land shall be calculated according to the valuation table

notified by the collector in respect of land situated in the area or locality concerned.

(2) Where an instrument, mentioned in subsection (1), relates to land with building or structure thereon, it shall state the value of the land and the building or structure separately and the value of the building or structure so stated shall, subject to the provision contained in this Act, be accepted.

(3) Where the value of land stated in an instrument to which subsection (1) applies is more than the value fixed according to the valuation table, the value declared in the instrument shall be accepted as value for purposes of duty.

(4) Where the value given in the valuation table notified under subsection (1), when applied to any land appears to be excessive, the commissioner may, on application made to him by the aggrieved person, determine its correct value and for that purpose the provision of section 31 and section 32 shall apply *mutatis mutandis*."

- (2) In section 62,
- (a) In subsection (1), for the words "five hundred" the words "one thousand" shall be substituted.
- (b) In subsection (2) for the words "five hundred" the words "one thousand" shall be substituted.
- (3) In section 63, for the words "one hundred" the words "two hundred" shall be substituted;
- (4) In section 64, for the words "five thousand" the words "ten thousand" shall be substituted;
- (5) In section 65, for the words "one hundred" the words "two hundred" shall be substituted;

(6) In section 66, for the words “two hundred” the words “four hundred shall be substituted;

(7) In section 67, for the words “one thousand” the words “two thousand” shall be substituted;

(8) In section 68, for the words “one thousand” the words “two thousand” shall be substituted;

(9) In section 69, in clause (b) for the words “five hundred” the words “one thousand” shall be substituted.

**3. Amendment of Schedule I of Stamp Act, (Act II of 1899):-** In the said Act, in the Schedule:-

(1) In article 4, for the word “ten” the word “twenty”, shall be substituted;

(2) In Article 5,

(i) In sub-article (cc) for the word “fifty” the word “one hundred” shall be substituted;

(ii) In sub-article (d) for the word “twenty”, the word “fifty” shall be substituted

**4. Amendment of Section 2, Act IV of 1975:-** In the Azad Jammu and Kashmir Education Cess Act, 1975, for Subsection, (2) of Section 2 the following shall be substituted.

**“(2) Cess on Road Toll**

Rate per Vehicle

(a) Passenger Transport Vehicles Rs. 1/- (each way)

(b) Load Carriers Rs. 2/- (each way)

(c) Trailers Rs. 3/- (each way)

**5. Amendment of Section 6, Act I of 1991:-** In the Azad Jammu and Kashmir Finance Act, 1991, Clause (c) and sub clause (XIV) of clause (n) to section 6 shall be omitted.

**6. Amendment of Section 23-A, Motor Vehicles**

**Ordinance 1971:-** In the Azad Jammu and Kashmir Motor Vehicles Ordinance 1971, In Section 23-A, full stop at the end of clause (iii) shall be substituted by a semicolon and thereafter the following clauses shall be added:-

“In case of Motor Cycle/Scooter,-

- (iv) Where the default does not exceeds six months      Rs. 500/- (Rupees five hundreds);
- (v) Where the default exceeds six months but does not exceed one year      Rs. 1000/- (Rupees one thousand);
- (vi) Where the default exceeds one year      Rs. 1000/- plus Rs. 200/- for each exceeding month

Provided that a moratorium on penalty is given up to 31.12.1999 to the owners of the unregistered vehicles.’

**7. Amendment of Schedule, Act VII of 1870:-** In the Court Fees Act, 1870 (Act VII of 1870), Article I of Schedule I shall be substituted as under:-

“1.    Complaint, written statement      Seven and half  
pleading a set-off or counter-      percent on the  
claim or memorandum of      amount or value  
appeal (not otherwise provided      of the subject  
for in the Court Fees Act) or of      matter in dispute  
Cross-objection presented to      subject to  
any civil or Revenue Court      maximum of  
except those mentioned in      fifteen thousand  
Section 3.      rupees.”

Sd/-  
(Irshad Ahmed Qureshi)  
Deputy Secretary Law