The Jammu and Kashmir Urban Immovable Property Tax (Repeal and Saving) Act, 2002

Act 28 of 2002

Keyword(s): Immovable Property, Tax, Validation

Act No. XXVIII of 2002.

[Received the assent of the Governor on 21st April, 2002 and published in the Government Gazette dated 23rd April, 2002].


Be it enacted by the Jammu and Kashmir State Legislature in the Fifty-third Year of the Republic of India as follows:

1. Short title and commencement.— (1) This Act may be called the Jammu and Kashmir Urban Immovable Property Tax (Repeal and Saving) Act, 2002.

(2) It shall come into force from the date of its publication in the Government Gazette.

2. Repeal and Saving of Act XXII of 1962.— (1) The Jammu and Kashmir Urban Immovable Property Tax Act, 1962 is repealed but its repeal shall not affect:

(a) previous operation of, or anything duly done or any order made under the repealed Act; or

(b) any obligation or liability accrued or incurred under the repealed Act; or

(c) any legal proceeding or remedy in respect of such liability, obligation as aforesaid,

and any such legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.
(2) Notwithstanding such repeal, the Government may, if it is of the opinion and for reasons to be recorded in writing, that it is necessary or expedient to do so in public interest by notification in the Government Gazette, grant immunity from penalty for any offence under the Act so repealed, extend the date of payment of arrears accrued for the period the Act was in force and/or remit or reduce the interest on arrears for such period as may be specified in such notification.