



The Jammu and Kashmir Urban Immovable Property Tax Act, 1962

Act 22 of 1962

Keyword(s):

Assessing Authority, Property, Rating Area, Tax, Tax Recovery Officer

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**THE JAMMU AND KASHMIR URBAN IMMOVABLE PROPERTY
TAX ACT, 1962.**

(Act No. XXII of 1962.)

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**THE JAMMU AND KASHMIR URBAN IMMOVABLE PROPERTY
TAX ACT, 1962.**

(Act No. XXII of 1962.)

[Received the assent of the Sadar-i-Riyasat on 18th July, 1962 and published in Government Gazette dated 21st July, 1962.]

An Act to provide for the levy of a tax on urban immovable property.

Be it enacted by the Jammu and Kashmir State Legislature in the Thirteenth 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 Act, 1962.

(2) It shall come into force in such areas and on such dates as the Government may, by notification in the Government Gazette, direct.

2. *Definitions.*--In this Act, unless the context otherwise requires,--

(a) "appellate authority" means an authority appointed by the Government for purposes of this Act ;

²(a-1) "annual value" means the annual value as determined under section 5 of the Act,

¹(a-2) "Assessee" means an owner as defined by clause (e) of this subsection and includes--

(i) any person who is liable to pay tax, penalty, interest or any other sum under this Act, and

(ii) any person against whom proceedings for assessment or recovery have been taken under the provisions of this Act] ;

(b) "assessing authority" means the assessing authority constituted under this Act ;

(c) "commissioner" means any person appointed by the Government to exercise the functions of the Commissioner under this Act ;

1. Enforced in the area mentioned in the schedule with effect from 1st September, 1962 by SRO-181 dated 16th August, 1962. (Government Gazette dated 16th August, 1962).
2. (a-1) and (a-2) inserted by Act XIX of 1981, s.2.

¹[(c-1) "Deputy Commissioner" means a person appointed by the Government to assist the Commissioner under this Act :

(c-2) "Government" means the Government of Jammu and Kashmir ;

(d) "local authority" means a municipal committee, a cantonment board, a town area committee, a notified area committee or other authority legally entitled to, or entrusted by the Government with the control or management of a municipal or local fund' ;

²[(e) "owner" includes a tenant in perpetuity, a mortgagee with possession, a trustee having possession of trust property and a person being the beneficial owner of property] ;

(f) "prescribed" means prescribed by rules made under this Act ;

³[(f-1) "Property" means urban immovable property consisting of buildings and or lands chargeable to tax under this Act] ;

(g) "rating area" means any area '[x x] which is included or which may hereafter be included in the Schedule to this Act ;

(h) "tax" means the tax leviable under the provision of section 3 ;

⁴[(i) "Tax Recovery Officer" means the Tax Recovery Officer as defined in clause (mm) of section 2 of the Jammu and Kashmir General Sales Tax Act, 1962.]

3. *Levy of tax.*—⁵[(1) Subject to the provisions of this Act, the tax shall be payable by an owner in respect of annual value of property of aggregate annual value of properties owned by him in a rating area at such rate not exceeding 25 per centum of the annual value as the Government may, by notification in the Government Gazette from time to time, direct in respect of a rating area. If a unit of property is owned by two or more persons as joint owners, tax shall be payable by the owners in respect of such property as a unit and they shall be jointly and severally liable for the payment of tax and any other sum payable under the Act.]

Provided that where the tax calculated on the annual value exceeds the difference between the said annual value and exemption limit, as referred to in clause (c) of sub-section (1), or as fixed by the Government under

1. Clauses (c-1) and (c-2) inserted by Act XI of 1981, s.2.
2. Clause (e) substituted by Act XIX of 1981, s.2.
3. Clause (f-1) inserted *ibid.*
4. Certain words deleted by Act XXV of 1972.
5. Clause (i) inserted by Act XIX of 1981, s.2.
6. Substituted *ibid* s.3.

sub-section (2), of section 4, the tax leviable shall be equal to the said difference :

¹[Provided further that the Government may fix graduated rates of tax on different slabs of annual value of such lands and buildings subject to maximum specified in this section.]

²[(2) Omitted].

³[(3) If the property, in respect of which tax is payable is transferred to any other person, whether by sale, gift, exchange, mortgage, inheritance or otherwise, the transferee shall be liable to pay tax or any other sum payable under this Act in respect of the property so transferred for the period prior to the date of transfer and the notice of demand, if any, issued to the transferer shall be deemed to have been issued to transferee ; provided that a duplicate copy of such notice of demand shall be served on the transferee.

Explanation.--For the removal of doubt it is hereby clarified that if a property is owned by two or more person in definite and specific portions as co-owners, the tax shall be payable by each co-owner in respect of the annual value of the portion owned by him.]

4. *Exemptions*.--(1) The tax shall not be leviable in respect of the following properties, namely :--

(a) buildings and lands vesting in the Central Government ;

⁴[(b) any property vesting in or owned by the Government or a local authority ;

(c) any property unit or properties in a rating area owned by a person, the annual value or the aggregate annual value whereof does not exceed Rs. 3000 ;

(d) property held in trust wholly for charitable or religious purposes ; provided that the income derived therefrom is exclusively applied to such purposes ;

(e) (a) Property exclusively used for charitable or religious purposes and the property owned by a charitable or religious institution or place

1. Second proviso added by Act VII of 1971.

2. Sub-section (2) omitted by Act XIX of 1981, s. 3.

3. Sub-section (3) substituted *ibid*, s.4.

4. Clauses (b), (c), (d) and (e) of sub-section (1) of section 4 substituted *ibid*.

at the disposal of any such institution for charitable or religious purposes free of rent or any other consideration in lieu thereof, or

(b) in respect of which rent or any other income is derived and such rent or income is exclusively applied for religious or charitable purposes or given away as donations to such public charitable purposes or religious institutions as may be prescribed ;

(cc) Nothing in clauses (d) and (e) shall apply to the property which is used as premises of educational, medical or any other institutions carrying on an activity for earning income which is not exclusively applied to religious or charitable purposes ;

Explanation :--(i) "Charitable purposes" includes relief of the poor, education, medical relief and advancement of any other object of general public utility ;

(ii) "Property" includes a portion of a unit of property ;]

(f) such buildings and lands used for the purpose of a factory as may be prescribed ; and

[(g) buildings valuing less than rupees one lac which are exclusively used for residential purposes by the owner or any member of his family.]

(2) The Government may, by a notification in the Government Gazette, exempt in whole or in part from payment of the tax any person or class of persons or any property or description of property for such period as it may think fit, and may renew such exemption as often as it may consider to be necessary.

25. Ascertainment of annual value.—(1) Subject to the deduction specified in sub-section (2), the annual value of the property shall be deemed to be—

(a) in the case of property let on rent to the tenant, the rent actually charged ; and

(b) in the case of any other property, the rent which it shall fetch, if let, considering the rental value of such properties in the vicinity thereof.

1. Substituted by Act VII of 1971 (For earlier amendment see Act XVIII of 1967).

2. Substituted by Act XIX of 1981, S. 5.

Provided that if any property has been let along with any machinery or plant, the rent of such machinery or plant shall be excluded in determining the annual value :

Provided further that where the property is in the occupation of a tenant and under the rental agreement the owner is liable to pay any amount of rent, rate or tax which, but for such agreement, was payable by the tenant, the said amount shall be deducted from the rent received or receivable in determining the annual value of the property.

(2) (a) When the property is let out to a tenant along with furniture other than fixture an allowance to the extent of rent actually received or receivable in respect of such furniture and if it is not separately fixed, such sum as the Assessing Authority may consider reasonable rent for such furniture but not exceeding twenty per centum of the annual value of the property ;

(b) an allowance for the expenses incurred on the repairs and maintenance of the building but not exceeding ten per centum of the annual value of such building ;

(c) sums paid as land revenue and as premium to insure against the risk or damage to the property.]

¹[6. *Appointment of authorities under the Act.*--(1) The Government may ²[appoint one or more Commissioners] and as many Deputy Commissioners, Appellate Authorities and Assessing Authorities, as it thinks fit :

Provided that the Government may authorise a Deputy Commissioner to perform the functions of an Appellate Authority as well in respect of any rating area or areas.]

³[6-A. *Control of the Authorities.*--(1) The general superintendence and control over all authorities under the Act shall be vested with the Government.

(2) The Deputy Commissioners and Appellate Authorities shall be subordinate to the Commissioner.

(3) Subject to the control of the Commissioner, the Assessing Authorities shall be subordinate to the Deputy Commissioner within whose jurisdiction they perform their functions.

(4) Subject as aforesaid and to the control of the Deputy Commissioner, Inspectors and other executive or ministerial staff shall be subordinate to the

1. Section 6 substituted by Act XIX of 1981, S. 6.

2. Subs. by Act VI of 1983.

3. Sections 6-A, 6-B, 6-C & 6-D inserted by Act XIX of 1981.

Assessing authority or to any other authority under whom they are appointed to work.

6-B. *Powers to give instructions.*--The Commissioner may, from time to time issue such orders, instructions and directions, not inconsistent with the provisions of this Act or the rules made thereunder as he may deem fit for the proper administration of the Act, and the authorities and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the Commissioner.

6-C. *Jurisdiction.*--(1) Deputy Commissioners and the Appellate Authorities shall perform their functions in respect of such areas as the Government may direct.

(2) Where by a direction issued under sub-section (1) two or more Deputy Commissioners or Appellate Authorities have been assigned the same areas, they shall perform their functions in accordance with any order which the Government may make for the distribution and allocation of the work to be performed.

(3) An Assessing Authority shall perform his functions in respect of such rating area or areas as the Commissioner may direct :

Provided that if more than one authority has been appointed in respect of the same rating area, the Commissioner shall determine their respective jurisdiction within the area in such manner as he deems fit.

(4) Inspectors shall perform such functions as may be allotted to them by the Assessing Authority or any other higher authority under whom they are appointed to work.

6-D. *Power to withdraw and transfer cases.*--(1) The Commissioner may withdraw any case pending at any stage before any authority under his control and by a written order transfer it from one Authority to other Authority of the same rank for disposal and the Authority to whom a case has been transferred shall have the powers to deal with it as if it were a case within his jurisdiction.

(2) The Commissioner may transfer any case pending before him to any other officer as the Government may by notification in the Government Gazette appoint in this behalf and the said officer shall have the same powers to deal with the case as are vested in the Commissioner under this Act.

(3) The transfer of a case under sub-section (1) or sub-section (2) may be made at any stage of the proceedings and shall not render necessary the reissue of any notice already issued by the authority from whom the case is transferred.]

[7. Making of draft valuation list.]—(1) The Commissioner shall at any time within six months before a valuation list is to be enforced, publish a notice, in such manner as may be prescribed, requiring every owner of a property situated in a rating area, whether, existing at the time of publication of notice or coming into existence thereafter, which is chargeable or may be chargeable to tax under this Act, to furnish to the Assessing Authority a return in the prescribed form within 30 days of the publication of the notice or in case of property coming into existence thereafter within 30 days from the date of such existence.

(2) The Assessing Authority may at any time serve a notice in the prescribed form requiring an owner to make a return in the prescribed form within a period specified in the notice.

(3) After the expiry of the date specified in the notice issued under sub-section (1), the Assessing Authority shall determine the annual value of the properties on the basis of the returns received and other information and material collected by him. He may also serve on an owner a notice in the prescribed form requiring such owner to produce rental deeds or any other documents to enable him to determine the annual value.

(4) The Assessing Authority shall, after determining the annual value of properties, cause a draft valuation list to be prepared for each rating area and publish it in such manner as may be prescribed.

(5) Any person aggrieved by any entry in the draft valuation list or omission therefrom of any matter may, in the prescribed manner, lodge an objection with the Assessing Authority at any time before the expiration of thirty days from the date on which the draft valuation list is published.

(6) The Assessing Authority may extend the date of furnishing the return required under sub-sections (1) and (2) if he is satisfied that the owner was prevented by a sufficient cause from furnishing such return within the period prescribed or specified as the case may be.

8. Operation of valuation list.]—(1) The Assessing Authority may, after considering the objections, if any made by any owner under sub-section (5) of section 7 and making such other inquiries as he may deem fit, amend the draft valuation list and such amended draft valuation list shall be authenticated as the final valuation list which shall come into force on the first day of April or first day of October, as the case may be, next following the date on which it is finally authenticated and shall remain in force for a period of five years subject to the amendments made in it under section 9 of this Act ; provided that the Government may by an order extend or reduce life of the valuation list by a period of six months or one year.

1. Sections 7 and 8 substituted by Act XIX of 1981, S. 7.

(2) Any person, aggrieved by an entry in the valuation list under section 8, may within thirty days of the receipt of first notice of demand make an application for review of an entry and if the Assessing Authority is satisfied that the owner was prevented by sufficient cause from preferring objections within thirty days from the date of publication of draft valuation list, he shall consider the application and pass an order in writing after such enquiries, as may be considered necessary. No order rejecting the application shall be made unless the applicant is given a reasonable opportunity of being heard.]

9. *Amendment of current valuation list.*--(1) Subject to such rules, if any, as the Government may think fit to make in this behalf, the Assessing Authority may at any time make such amendments in a valuation list as appear to it necessary in order to bring the list into accord with the existing circumstances and in particular may--

- (a) correct any clerical or arithmetical error in the list;
- (b) correct any erroneous insertions or omissions or any misdescriptions;
- (c) make such additions to or corrections in the list as appear to the authority to be necessary by reason of-
 - (i) a new building being erected after the completion of the valuation list,
 - (ii) a building included in the valuation list being destroyed or substantially damaged or altered since its value was last determined.
 - (iii) any change in the ownership of any building or land;

Provided that not less than fourteen days before making under the foregoing provisions any amendment in the valuation list for the time being in force other than correction of a clerical or arithmetical error, or correction of an erroneous insertion, omission or misdescription, the Assessing Authority shall send notice of the proposed amendment to the owner of the building or land and shall also consider any objection thereto which may be made by him.

¹[(2) An order passed by the Assessing Authority under sub-section (1) shall have effect from the date the change necessitating the order has taken place.]

1. Sub-section (2) inserted by Act XII of 1979, s. 2.

¹[9-A. *Property escaping assessment.*--(1) If the Assessing Authority has reason to believe that any property has escaped assessment by reason of destruction or misplacement of valuation list prepared under section 7 and 8 of this Act or for any other reason, he may issue a notice calling for a return in the manner prescribed for under section 7 of this Act.

(2) After the receipt of the return, the Assessing Authority shall make an order of assessment and demand the tax payable in accordance with the provisions of this Act :

Provided that if the Assessing Authority is not satisfied with the correctness of the return, he shall convey to the assessee the material which he proposed to used for making assessment and give the assessee a reasonable opportunity of being heard.

(3) If the assessee fails to furnish the return required under sub-section (1), the Assessing Authority shall convey to the assessee the material proposes to be use for making assessment and give a reasonable opportunity of being heard.

(4) The provisions of this Act relating to recovery of tax, penalty and institution of proceedings shall apply to the assessment under this section].

²[10. *Appeal and revision.*--³[(1) Any person aggrieved by an order of the Assessing Authority may, within thirty days from the date on which he is served with the notice of demand or in case notice of demand was not required to be served; within thirty days from the service of the said order, appeal to the Appellate Authority :

Provided that no appeal shall be entertained unless the tax and/or the penalty which is disputed in appeal has/have been paid before filing the appeal .

Provided further that the Appellate Authority may admit an appeal after the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.]

(2) Nothing in sub-clauses (a) and (b) of the first proviso to sub-section (1) shall apply to cases where the Commissioner in exercise of the powers vested in him under section 14-A makes an order before the date of filing of an appeal extending the date of payment.

1. Section 9-A inserted by Act V of 1987, s. 4.

2. Section 10 substituted by Act XXV of 1972.

3. Sub -section (1) of section 10 substituted by Act XIX of 1981, s.8.

(3) The Commissioner may, of his own motion or on an application made in this behalf ^[x x x x] call for the record of any proceedings or order of any authority subordinate to him for the purpose of satisfying himself as to the correctness, legality or propriety of such proceedings or order, and may pass such order in reference thereto as he may think fit :

²[Provided that--

- (i) an application for revision is made within 90 days from the date of taking up the proceeding or the service of the order, as the case may be ; and
- (ii) no revision shall lie if the impugned order is appealable but no appeal has been filed ; and
- (iii) no revision shall be entertained if the appeal filed is pending before the Appellate Authority .

Provided further that the Commissioner may admit an application for revision after the said specified period if he is satisfied that the appellant was prevented by a sufficient cause from making the application within the said specified period.]

³[(4) (x x x x)

(5) (x x x x)]

11. *Tax to be levied notwithstanding appeal.*--The tax shall be levied in accordance with the valuation list in force for the time being and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list.

12. *Tax when payable.*--The tax shall be payable quarterly on such dates as may be prescribed.

13. *Collection of tax.*--The tax shall be paid to such person or authority as the Government may direct, and in such manner as may be prescribed.

14. *Recovery of tax from tenants.*--Where the tax due from any person on account of any building or land is in arrear, it shall be lawful for the assessing authority to serve upon any person paying rent in respect of that building or land, or any part thereof to the person from whom the arrears are due, a notice stating the amount of such arrears of tax and requiring

1. Words deleted by Act XIX of 1981, s.8

2. Provisos to sub-section (3) of section 10 substituted *ibid*, s. 8.

3. Sub-sections (4) and (5) omitted *ibid*.

all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the Assessing Authority until such arrears shall have been duly paid, and such notice shall operate to transfer to the Assessing Authority the right to recover, receive and give a discharge for such rent.

¹[14-A. *Power to extend date of payment.*--Without prejudice to the provisions contained in section 15-A, the Commissioner or the Deputy Commissioner, if authorised in writing by the Commissioner in this behalf, may for reasons to be recorded in writing extend the date of payment of amount of tax and penalty or allow the assessee to pay the said sum in instalments subject to such conditions including furnishing of security as he may consider necessary.]

15. *Penalties.*--(1) If any person on being served with such notice as may be prescribed fails to pay within the period specified in the notice any amount due from him on account of the tax, the Assessing Authority may recover from him as penalty a sum not exceeding one-fourth of the amount of tax so un-paid in addition to the amount of tax payable by him.

(2) No such penalty shall be imposed unless the Assessing Authority is satisfied that the person liable to pay the tax has wilfully failed to pay the same and he has been heard in regard to the imposition of the penalty, or given a reasonable opportunity of being heard in that behalf.

²[15-A. *Interest on tax and penalty not paid in time.*--If an amount of tax or penalty payable under this Act is not paid within the time prescribed or specified in the notice of demand, as the case may be, the person who is in default, shall in addition to such tax and penalty, pay interest for the period of default commencing from the date next following the due date of payment at the rates specified below--

- (a) if the period of default is of three months or less at 1% per month ;
- (b) if the period of default exceeds three months but does not exceed six months, at the rate of 2% per month ; and
- (c) if the period of default exceeds six months at the rate of 3% per month ;

Provided that where as a result of an order under sections 9 and 10, of

1. Section 14-A added by Act XXV of 1972 and subsequently substituted by Act XIX of 1981.
2. Section 15-A inserted by Act XIV of 1974, subsequently substituted by Act XIX of 1981, s. 10.

this Act or an order of the Court the amount of tax or penalty on which interest was payable has been reduced, the interest paid, if any, shall be refunded.

Explanation.--(1) Interest shall be charged for the full month and not for a part thereof.

(2) If the tax or any other sum payable under the Act is paid by cheque or draft, the date of encashment of the cheque or draft, shall be treated to be the date of deposit of tax or such other sum :

Provided that the period intervening between the date of delivery of the cheque or the draft in the office of the officer authorised to receive cheques and drafts and the date on which such officer presents the cheque or draft, as the case may be, to the treasury shall be excluded for the purpose of computation of interest payable by the assessee.]

¹[15-B *Interest on refunds.*--Where refund is due to a person on account of tax or penalty found to have been paid in excess in pursuance of an order under section 9 or section 10 of this Act or an order of the Court, the Assessing Authority shall pay to such person interest at 1% per month on the amount of such refund from the date of payment of such amount to the date of which refund is granted :

Provided that where the amount found to be in excess was paid in instalments, such interest shall be payable on the amount of such instalments which were in excess, from the date on which each such instalment was paid to the date on which the refund is granted :

Provided further that the interest for the period commencing from the date of the order under section 9 or section 10 or an order of a Court giving rise to the refund shall be paid at 2% per month if the refund is granted beyond a period of three months but within a period not exceeding six months from the date of such order and at 3% per month if it is granted thereafter.

Note :--Explanations attached to section 15-A of this Act shall apply, so far as they may to the provisions of this section.]

16. *Recovery of dues as arrears of land revenue.*--²[(1) Any amount of tax, penalty, interest or any other sum payable under this Act which is not paid in accordance with the provisions of this Act shall, on the issue of certificate in the prescribed form to the Collector of the concerned district, be recoverable as arrears of land revenue. The copy of the said certificate shall also be forwarded to the defaulter on his last known address.]

1. Section 15-B inserted by Act XIX of 1974, subsequently substituted by Act XIX of 1981, s. 10.
 2. Sub-section (1) of section 16 substituted *ibid.*

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(2) Any question as to whether any tax or ¹[penalty or any other sum] is recoverable under this Act, the person from whom it is due, and the amount so recoverable, shall be determined by the Assessing Authority.

(3) Subject to the decision of any authority acting under section 10 of this Act, the order of the Assessing Authority, ²[x x x x] shall be final and conclusive.

³[(4) Notwithstanding anything contained in sub-section (1) or in any other law for the time being in force or in any contract to the contrary,--

- (a) the Assessing Authority may at any time or from time to time by notice in writing (a copy of which shall be forwarded to the assessee at his last known address) require any person from whom money is due, or may become due to the assessee or any person who holds or may subsequently hold money for or on account of assessee, to pay to the Assessing Authority either forthwith if the money has become due or is held, or within the time specified in the notice (not being before the money becomes due or is held) as much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears or whole of the money when it is equal to or less than that amount ;
- (b) the Assessing Authority may at any time or from time to time amend or revoke any such notice or extend the time limit for making any payment in pursuance of the notice and send necessary intimations to the assessee as well ;
- (c) any person making any payment in compliance with the notice under clause (a) shall be deemed to have made the payment under the authority of the assessee and the receipt of the Assessing Authority shall constitute a sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt ;
- (d) any person making any payment to the assessee after receipt of the notice shall be personally liable to the Assessing Authority to the extent of his own liability to the assessee, so discharged, or to the extent of the assessee's liability for any sum specified in the notice, whichever is lesser ;
- (e) where any person to whom a notice under clause (a) is sent objects to it by a statement on oath on the ground that the sum demanded or any part thereof is not due to the assessee or that he does not hold any amount of money for or on account of the assessee, then

1. Words substituted by Act XIX of 1981.

2. Words omitted *ibid* 4,12

3. Sub-sections (4) and (5) inserted by Act XIX of 1981, s.11.

nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof to the Assessing Authority, but if it is discovered that such statement was false in any material part, such person shall be personally liable to the Assessing Authority to the extent of his own liability to the assessee on the date of the receipt of the notice or to the extent of assessee's liability for the sum specified in the notice, whichever is lesser:

- (f) any amount which a person is required to pay to the Assessing Authority or for which he is liable to the Assessing Authority under this section shall, if it remains unpaid, be a charge on the properties of the said person which shall be recovered from him as if it were an arrear of land revenue;
- (g) the Assessing Authority may apply to the court in whose custody there is money belonging to the assessee for the payment to him of the entire amount of such money, or if it is more than the amount due from the assessee under this Act, the amount sufficient to discharge such liability.

(5) Save as otherwise provided in this section, every person to whom a notice is issued under sub-section (1) shall be bound to comply with such notice and in particular where such notice is issued to a post office, Banking company or insurer, it shall not be necessary for any pass book, policy or any other document to be produced for the purpose, of any entry endorsement or like being made before payment is made notwithstanding any rule, practice or requirement to the contrary.

Explanation.--For the purpose of this section the amount due to an assessee shall be computed after taking into account such claims as may have fallen due for payment by such assessee and may be lawfully subsisting.]

[17. *Certification for registration of property.*--(1) Notwithstanding anything contained in any other law for the time being in force, where any document required to be registered under the provisions of clauses (a) and (b) of sub-section (1) of section 17 of the Registration Act, Svt, 1977 purports to transfer, assign, limit or extinguish the right, title or interest of any person to or in any property valued at more than fifty thousand rupees, no registering officer appointed under that Act shall register any such document, unless the Assessing Authority certifies that--

- (a) such person has either paid or made satisfactory provision for payment of all existing liabilities under this Act; and

1. Section 17 substituted by Act XIX of 1981, s.11

(b) the registration of the documents will not prejudicially affect the recovery of any existing liability under this Act.

(2) The application for the certificate required under sub-section (1) shall be made by the person referred to in that sub-section and shall be in such form and shall contain such particulars as may be prescribed.]

18. [Omitted].

²[19. *Offences and penalties.*--If any person--

(a) fails to furnish the return as required by section 7 within the time allowed ; or

(b) fails to furnish the said return ; or

(c) fails to disclose the correct annual value of property in the return furnished or furnishes inaccurate particulars of property in such return ;

he shall pay by way of penalty for default specified in--

(i) clause (a), a sum equal to 2% per month of the tax assessed ; and

(ii) clause (b) or (c), a sum not less than the amount of tax evaded or sought to be evaded but not exceeding double the amount of such tax.

Provided that no penalty shall be imposed for defaults specified in clause (a) or clause (b) if the assessee satisfies the Assessing Authority that he was prevented by sufficient cause from furnishing the return or furnishing it within the time allowed :

Provided further that nothing in the foregoing proviso shall apply to a case where the tax payable could not be recovered for the assessee's failure to file the return.]

³[19-A. *Powers to take evidence on oath.*--The Commissioner, the Appellate Authority and the Assessing Authority shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, Samvat 1977, when trying a suit in respect of the following matters, namely :--

(a) enforcing the attendance of any person and examining him on oath or affirmation ;

1. Section 18 omitted by Act XIX of 1981, s.11.

2. Section 19 substituted *ibid*, s. 14.

3. Section 19-A added by Act XXV of 1972.

- (b) compelling the production of documents ; and
- (c) issuing commissions for the examination of witnesses.]

¹[19-B. *Institution of proceedings and composition of offences.*—(1) A person shall not be proceeded against for an offence under section 19 except at the instance of the Deputy Commissioner.

(2) The Commissioner may, either before or after the institution of proceedings, compound any such offence on payment of a sum of money which may be to the extent of double the amount of the tax payable under the Act but not less than the amount of such tax.

(3) On the payment of such money the proceedings, if already instituted, shall be withdrawn.]

20. *Valuation list not to be rendered invalid by certain failures or omissions.*—Any failure on the part of the assessing authority to complete any proceedings with respect to the preparation of a valuation list within the time required by this Act or the rules made thereunder or the omission from a valuation list of any matters required by the said Act or rules to be included therein, shall not of itself render the list invalid.

21. *Assessing authorities, officers and servants to be deemed public servants.*—Every Assessing Authority, and every officer working under the order of such authority for the purposes of this Act, shall be deemed to be a public servant within the meaning of section 21 of the Jammu and Kashmir State Ranbir Penal Code, Svt. 1989.

22. *Exclusion of jurisdiction of Civil Courts.*—No Civil Court shall have jurisdiction in any matter which the Government or any Assessing Authority or any officer or servant is empowered by this Act or the rules made thereunder to dispose of or take cognizance of the manner in which the Government, or any Assessing Authority, officer or servant exercise any powers vested in it or him by or under this Act or the rules made thereunder.

¹[22-A. *Indemnity.*—No suit, prosecution or other legal proceedings shall lie against any authority empowered under this Act or under the rules made thereunder for anything in good faith done in pursuance of the provisions of this Act or the rules.]

23. *Power to make rules.*—(1) The Government may, after previous publication, make rules for carrying out the purposes of this Act.

1. Section 19-B inserted by Act XIX of 1981, s.15.
2. Section 22-A added by Act XXV of 1972.

(2) Without prejudice to the generality of the foregoing provisions, such rules shall provide for any or all of the following matters, namely :--

- (a) the appointment, powers and duties of Assessing Authority and other provisions with respect to such authorities ;
- (b) the preparation and publication of valuation lists including publication and inspection of draft valuation lists, notices of objections and hearing of objections, and other matters incidental thereto ;
- (c) the practice and procedure to be followed on and in connection with the appeals, including--
 - (i) notices of appeals ;
 - (ii) prescription of scales of costs ;
 - (iii) prescription of fees to be charged in connection with appeals ;
- (d) the prescription of the form of any notice, valuation list, statement, return or other documents, whatsoever which is required or authorised to be used under, or for the purposes of, this Act ;
- (e) the mode of service of any notice, order or document required or authorised to be served ;
- (f) the inspection and taking copies of the extracts from any draft valuation list, valuation list, notice of objection, proposals for amendment to the valuation list, notice of appeal, valuation made by valuer and fees for such inspection of copies ;
- (g) the appointment of valuers to advise or assist in connection with the valuation of buildings or lands and their powers and duties ;
- (h) the time at and the manner in which the amount of tax shall be paid to the Government ;
- (i) the proportion of the tax to be refunded or remitted and the manner in which and the conditions subject to which such refund or remission may be granted ;
- (j) the prescription of fees to be charged in connection with any application made under this Act or the rules made thereunder ;

(k) any matter which is required by this Act to be prescribed.

[23-A. Omitted]

[24. Validation of imposition and collection of taxes.]—(1) Notwithstanding anything contained in any judgment, decree or order of any Court, all taxes imposed, assessed or collected on lands and buildings which though not let out on rent within the meaning of clause (g) of section 4 of this Act were used or intended to be used for purposes of trade, industry or business by the owner or by any member of his family shall be deemed to have been validly imposed, assessed or collected as if the words “or are not let out on rent” never existed in the said clause and accordingly—

- (a) all acts, proceedings or things done or taken by any officer or authority in connection with the imposition, assessment or collection of such tax, shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law;
- (b) any tax imposed or assessed on buildings and lands used or intended to be used for purposes of trade, industry or business by the owner or by any member of his family under this Act before the commencement of the Jammu and Kashmir Urban Immovable Property Tax (Amendment and Validation) Act, 1967 but not collected before such commencement may be recovered (after assessment of the tax, where necessary) in the manner provided therefor;
- (c) no suit or other proceedings shall be maintained or continued in any Court for the refund of any tax so paid;
- (d) no Court shall enforce any decree or order directing the refund of any tax so paid.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

- (a) from questioning in accordance with the provisions of this Act and the rules made thereunder, the assessment of any such tax for any period; or
- (b) from claiming refund of the tax paid by him in excess of the amount due from him under this Act and the rules made thereunder.

1. Section 23-A omitted by Act XIX of 1981, s.16.
2. Section 24 inserted by Act XVIII of 1967.

Explanation.--In this section 'tax' includes imposition of any penalty.]*

[25. Validation.--(1) Notwithstanding anything contained in any judgment, decree or order of any Court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made or anything done or any action taken in relation to such assessment, re-assessment, levy or collection under the provisions of this Act before the commencement of the Jammu and Kashmir Taxation Laws (Amendment) Act, 1972 shall be deemed to be as valid and effective as if such assessment, re-assessment, levy, collection, thing or action had been made, done or taken under this Act as amended by the Jammu and Kashmir Taxation Laws (Amendment) Act, 1972 and accordingly--

- (a) all acts, proceedings or things done or taken by the Government or by any officer of the Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall for all purposes be deemed to be and to have always been made, done or taken in accordance with law ;
- (b) no suit or other proceedings shall be maintained or continued in any Court or before any authority for the refund of any such tax ; and
- (c) no Court shall enforce any decree or order directing the refund of any such tax.

(2) for the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person--

- (a) from questioning in accordance with the provisions of this Act as amended by the Jammu and Kashmir Taxation Laws (Amendment) Act, 1972 or the rules made thereunder the assessment, levy, re-assessment or collection of tax referred to in sub-section (1) ; or
- (b) from claiming refund of any tax paid by him in excess of the amount due from him under this Act as amended by the Jammu and Kashmir Taxation Laws (Amendment) Act, 1972.]

1. Section 25 added by Act XXV of 1972.

SCHEDULE

(See section 3)

Rating Area

1. Srinagar City including areas within a radius of 7 miles from the end of municipal limits.
2. Jammu City including areas within a radius of 5 miles from the end of municipal limits.
3. Sopore
4. Baramulla
5. Anantnag
6. Kulgam.
7. Shopian
- 7-A. Pahalgam
- 7-B. Gulmarg
8. Udhampur
9. Ramnagar
10. Reasi
11. Akhnoor
12. Samba
13. Hiranagar
14. Kathua
15. Batote
16. Banihal

Including areas within a radius of 3 miles of town area limits.

1. Items 7-A and 7-B added by SRO-473 dated 16th November, 1963 with effect from 1st September, 1963.