



The Jammu and Kashmir Taxation Laws Amendment Act, 2002

Act 13 of 2002

Keyword(s):

Indian Stamp Act, Deputy Sales Tax Commissioner, Opportunity of being Heard

Amendment appended: 23 of 2002

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**THE JAMMU AND KASHMIR TAXATION LAWS
(AMENDMENT) ACT, 2002**

Act No. XIII of 2002.

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

An Act to amend the Jammu and Kashmir Excise Act, Samvat 1958, the Jammu and Kashmir General Sales Tax Act, 1962 and the Stamp Act, Samvat 1977.

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

CHAPTER I

Preliminary

1. *Short title and commencement.*—(1) This Act may be called the Jammu and Kashmir Taxation Laws (Amendment) Act, 2002.

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

CHAPTER II

**Amendments to the Jammu and Kashmir Excise Act,
Samvat 1958.**

2. *Amendment of section 48-A Act XL of Samvat 1958.*—In section 48-A of the Jammu and Kashmir Excise Act, Samvat 1958 (hereinafter in this Chapter referred to as ‘the principal Act’) for the words “one year and with fine which may extend to one thousand rupees”, the words “two years but shall not be less than one year and with fine which may extend to seven thousand rupees but shall not be less than three thousand rupees” shall be substituted.

3. *Amendment of section 48-B Act XL of Samvat 1958.*—In section 48-B of the principal Act, for the words “six months and

with fine which may extend to one thousand rupees”, the words “one year but shall not be less than three months and with fine which may extend to three thousand rupees but shall not be less than one thousand rupees” shall be substituted.

4. *Amendment of section 50-A Act XL of Samvat 1958.*—In section 50-A of the principal Act, for the words “one thousand rupees”, the words “three thousand rupees but not be less than one thousand rupees” shall be substituted.

CHAPTER III

Amendments to the Jammu and Kashmir

General Sales Tax Act, 1962.

5. *Amendment of section 4, Act XX of 1962.*—In sub-section (1) of section 4 of the Jammu and Kashmir General Sales Tax Act, 1962 (hereinafter in this Chapter referred to as ‘the principal Act’), in second proviso for the word “Government” the word “Commissioner” shall be substituted and thereafter the following proviso shall be inserted, namely :—

“Provided also that the Commissioner may notify such of the dealers for advance tax who fail to file two quarterly returns consecutively within the period prescribed therefor.”

6. *Amendment to section 15-A in Act XX of 1962.*—In the third proviso to clause (a) of sub-section (8) of section 15-A of the principal Act, for the words, brackets and letter “under clause (b)”, the words, brackets and letter “under clause (a)” shall be substituted.

7. *Amendment to section 16-C in Act XX of 1962.*—In section 16-C of the principal Act,—

- (i) the full-stop at the end of sub-section (6) shall be substituted by colon and thereafter the following proviso shall be inserted, namely :—

“provided that the appropriate authority shall give him an opportunity of being heard before levy of penalty.”

- (ii) in sub-section (7), for the words, "opportunity of being heard", the words "opportunity of being heard by the appropriate authority" shall be substituted ;
- (iii) in sub-section (9), for the words "Deputy Sales Tax Commissioner" and "opportunity of being heard" the words "appropriate authority" shall respectively be substituted.

CHAPTER IV

Amendment to the Stamp Act, Samvat 1977.

8. *Amendment of entry 43-B, Schedule I in Act XL of Samvat 1977.*—For sub-clause (b) of clause B of entry 43 of Schedule I of the Stamp Act, Samvat 1977, the following sub-clause shall be substituted, namely :—

"(b) In any other case for the maximum amount which may become payable in case of any single accident or sickness where such amount does not exceed Rs. 1,000/- and also where such amount exceeds Rs. 1,000/- for every Rs. 1,000/- or part thereof.

Rs. 0.40

Provided that in case of a policy of insurance against death by accident, when the annual premium payable does not exceed Rs. 1.50 per Rs. 1,000/- the duty on such instrument shall be Rs. 0.15 for every Rs. 1,000/- or part thereof.

Provided further the minimum duty chargeable shall be Rs. 5/- and the duty so payable shall be rounded to next Rs. 5/- or multiple of Rs. 5/- as the case may be."

**THE JAMMU AND KASHMIR TAXATION LAWS
(SECOND AMENDMENT) ACT, 2002.**

Act No. XXIII of 2002.

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

An Act to amend the Jammu and Kashmir General Sales Tax Act, 1962 and the Levy of Tolls Act, Samvat 1995.

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

CHAPTER I

Preliminary

1. *Short title and commencement.*—(I) This Act may be called the Jammu and Kashmir Taxation Laws (Second Amendment) Act, 2002.

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

CHAPTER II

Amendments to the Jammu and Kashmir General Sales Tax Act, 1962.

2. *Amendment of section 16-C, Act XX of 1962.*—After sub-section (8) of section 16-C of the Jammu and Kashmir General Sales Tax Act, 1962 (hereinafter referred to as the 'principal Act') the following sub-section shall be inserted, namely :—

“(8-a) If any dealer has paid the tax under this Act for the goods referred to under sub-section (1) before receipt of the sale price of such goods from the persons it is receivable by the dealer, he may obtain a certificate in the prescribed

form the Assessing Authority having jurisdiction over his place of business to the effect that no deduction of tax may be made from the payment due to him and the person, responsible for making payment shall on production of—

- (i) such certificate by the dealer ; and
- (ii) the proof of having deposited the tax in respect of such transaction,

make payment without deducting any tax.”

3. *Amendment of section 25-D, Act XX of 1962.*—In section 25-D of the principal Act, the full-stop at the end of last proviso shall be substituted by a colon and thereafter the following provisos shall be added, namely :—

“Provided also that the Government may, subject to such modifications and conditions as it may consider necessary, by notification in the Government Gazette, grant one time extension in the immunity scheme under the first proviso to this section to such dealers who have failed to avail the same within the stipulated time or defaulted in compliance of the terms and conditions thereto :

Provided also that the Government may in the interest of the industrial development of the State condone the default committed by any dealer operating an industrial unit with regard to any condition or grant extension of time for fulfilment of such condition(s) as specified in the notifications issued in this behalf from time to time.”

CHAPTER III

Amendment to the Levy of Tolls Act, Samvat 1995

4. *Insertion of section 16-A in Act VIII of Samvat 1995.*—After section 16 of the Levy of Tolls Act, 1995, the following section shall be inserted, namely :—

“16-A. *Remission or reduction of interest.*—Notwithstanding anything contained in this Act, the Government may,

if it is of the opinion, for reasons to be recorded in writing, that it is expedient to do so in the public interest, by notification, reduce or remit interest on arrears of toll determined to be payable subject to such conditions it may like to impose and for such period, as may be prescribed in this regard.”
