



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

Act 28 of 2002

**Keyword(s):
Immovable Property, Tax, Validation**

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**THE JAMMU AND KASHMIR URBAN IMMOVABLE
PROPERTY TAX (REPEAL AND SAVING) ACT, 2002.**

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].**

**An Act to repeal the Jammu and Kashmir Urban Immovable
Property Tax Act, 1962.**

**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and Kashmir Urban Immovable Property Tax Act, 1962 is repealed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made under the repealed Act ; or**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repealed Act ; or**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or enforced as if the said Act had not been repealed.**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public interest by notification in the Government Gazette, grant immunity from penalty for any offence under the Act so repealed, extend the date of payment of arrears accrued for the period the Act was in force and/or remit or reduce the interest on arrears for such period as may be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.