

The Azad Jammu and Kashmir Education Cess Act, 1975

(Act IV of 1975)

Legislated

by

AJ&K Legislative Assembly

Compiled by

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(August-2020)

**AZAD JAMMU AND KASHMIR EDUCATION CESS
ACT, 1975**

Published on: **24th July 1975**

(Act IV of 1975)

An

Act

to consolidate the Laws relating to the levy of Education Cess in Azad Jammu and Kashmir Territory

Whereas it is expedient to consolidate the laws already in force, relating to the levy and collection of education Cess, and also to provide legislation for the levy of education Cess on the amounts of salaries paid to Bank Employees working in Azad Kashmir territory, for the purposes of meeting expenditure on expansion, improvement and administration of educational institutions;

It is hereby enacted as follows:-

1. Short title, extent and commencement:--(1) This Act may be called the Azad Jammu and Kashmir Education Cess Act, 1975.

(2). It shall extend to the whole of Azad Jammu and Kashmir.

(3). It shall come into force at once and shall be deemed to have taken effect from the first day of July, 1971, and all orders, Notifications made not inconsistent with the provisions of this Act, shall continue in force.

¹2. Charge of Education Cess.- There shall be levied a cess known as Education Cess chargeable on the following items at the rates specified against each head, namely:-

(1) Cess on Timber:--Rs 1.00 per cubic foot (CFT) on timber extracted in Azad Jammu and Kashmir for Commercial purposes.

²(2) Cess on Road Toll:- The vehicles specified hereunder passing through Toll Gates or Stations shall pay Education Cess at the rates given below:-

Type of Vehicle		Rate of Cess per Vehicle per trip each way
I	<u>Public Carriers</u>	
	a.Vehicles with seating capacity up to 35 seats	Rs.5/-
	b.Vehicles with seating capacity more than 35 seats	Rs.10/-
II	<u>For Goods Carriers</u>	Rs.15/-]

(3) **Cess on Income Tax:**-- Except salaried employees of the Government, Semi-Government and Autonomous Bodies, 10% of the amount of tax as defined under sub-Section (63) of Section 2 of Income Tax Ordinance, 2001 (Ordinance XLIX of 2001), as enforced in Azad Jammu and Kashmir by virtue of the Azad Jammu and Kashmir Income Tax (Adaptation, Enforcement and Validation) Act, 2002.

(4) **Cess on Registration and transfer of property:**-- In respect of registration and transfer of property, the Education Cess shall be levied at the rates given below:-

(i)	When the amount of property does not exceed Rs. 25,000/- :	Rs. 100/-
(ii)	When the amount or value of the property exceeds Rs. 25,000/- but does not exceed Rs. 2,00,000/- :	(a) on Rs. 25,000 as above (b) on remainder at the rate of 2%
(iii)	When the amount or value of the property exceed Rs. 2,00,000/- :	(a) on Rs. 2,00,000/- as above (b) on remainder 4%

(5) **Cess on Vehicular Transport:**--

(i)	In case of private vehicles.	Rs. 30/- per annum
(ii)	In case of light public vehicles.	Rs. 40/- per annum
(iii)	In case of heavy vehicles.	Rs. 100/- per annum
(iv)	On registration of vehicles:	
	(a) Motor Cycle	Rs. 10/-

	(b)	Car / Jeep	Rs. 20/-
	(c)	Light Vehicles	Rs. 50/-
	(d)	Heavy Vehicles	Rs. 100/- per vehicle

(6) Cess on Driving Licenses:--

Fifty rupees per license for issuance or renewal.

(7) Cess on passport:--

- (a) Rs. 100/- per passport for issuance and renewal of ordinary passport
- (b) Rs. 200/- per passport for issuance and renewal of urgent passport

(8) Cess on issuance and Renewal of arms Licenses:--

- (i) Rs.200/- per license on issuance or renewal of all types of arms except Pistol, Revolver and Muzzle loaders.
- (ii) Rs.100/- per license on issuance or renewal in case of Pistol, Revolver and Muzzle loaders.

³[(9) *****

(10) *****]]

⁴[(11) **Cess on Computerized National Identity Card (CNIC).**--Rs.20/- shall be charged as Education Cess on each CNIC issued by the National Database and Regulatory Authority.

⁵[3. Responsibility of collection of education cess shall lie upon the person who pays or the authority which recovers any amount or releases any thing upon which education cess is leviable. If a payer or the collecting authority, responsible for the payment or collection of education cess, fails to pay or recover the due amount of education cess as laid down in the Said Act, the Controlling Authority may recover from such defaulter as penalty a sum not exceeding the amount of education Cess not so paid or recovered in addition to the amount of the Cess, so payable or recoverable.]

⁶[3-A **Exemption.**-- (1) The Government may from time to time , by notification in the official Gazette, exempt from payment of the whole or any part of the duty leviable under this Act.

(2) The Azad Kashmir Board of Revenue may, by special order in each case, exempt from payment of the whole or any part of the duty leviable under this Act, in the circumstances of an exceptional nature to be stated in writing, in such order any goods on which such duty is leviable].

⁷[(3) No Cess shall be chargeable in respect of any instrument executed by, or on behalf of, or in favor of the Government]

⁸**3-B Assessment of Cess:**--Where any amount of Cess is not recovered or paid, any Officer authorized by the Controlling Authority in this behalf, shall, after service of notice to show cause upon defaulter and hearing him in person, make the assessment of Cess not recovered or paid alongwith levy of penalty under Section 3 of the Act.

3-C Appeals:--The Assessment under Section 3-B is appealable by an aggrieved person before the Controlling Authority within 30 days from the date of assessment. The appeal may be decided after giving due opportunity of hearing.

3-D Recovery of Cess:--Where any amount of Cess is due, the Controlling Authority or any Officer authorized by him in this behalf may recover the amount by attaching the bank accounts or attachment and sale or sale without attachment of moveable or immoveable property of the defaulter.]

⁹**3-E Adjustment of Cess.**- For the purposes of determining cess liability for a tax year in respect of cess chargeable under sub-section (3) of section 2 of the Act, the person appearing on the 'active taxpayer list' prepared and displayed by the competent authority, for Azad Jammu and Kashmir, shall, at the time of filing the Income Tax Return, be entitled to get adjustment of the amount of cess paid by him or deducted or collected from him under sub-section (3) of section 2 of the Act during the relevant tax year.]

4. Power of Making Rules.-For carrying out the purposes of this Act, the Government may make rules and may also appoint or notify any government agency or Head of the Department to act as controlling authority, under whose control and supervision, recovery of education cess shall be made.

5. Repeal.-The Azad Jammu and Kashmir Finance (Amendment) Act, 1973, is hereby repealed.

LEGAL REFERENCES

1. Section 2 substituted by AJK Finance Act, 2015 promulgated on 14.07.2015. Before substitution the said Section was as under:

“2.Charge of Education Cess.-*There shall be levied a cess known as education cess chargeable on the following items at the rates specified against each head, namely:-*

(1) **Cess on Timber:-***Paisas^{1a}[75] per CFT on timber extracted in Azad Jammu and Kashmir for commercial purposes.*

(2)	^{1b}[Cess on Road Toll:-	<u>Rate per Vehicle</u>
	(a) <i>Passenger Transport Vehicle</i>	Rs.1/- (each way)
	(b) <i>Load Carriers</i>	Rs.2/- (each way)
	(c) <i>Trailers</i>	Rs.3/- (each way)]

^{1c}(3) *Except salaried employees of Government, Semi-Government and Autonomous Bodies, 5% of the amount of tax as defined under sub-section (63) of Section 2 of Income Tax Ordinance, 2001, as enforced in Azad Jammu & Kashmir.]*

(4) **^{1d}[*****]**

(5) **^{1e}[Cess on Registration and transfer of property:-** *In respect of registration and transfer of property, the education cess shall be levied at the rates given below:-*

(i)	When the amount of property does not exceed Rs. 25,000/-	Rs 50/-
(ii)	When the amount or value of the property exceeds Rs. 25,000/- but does not exceed Rs. 2,00,000/-	a) on Rs. 25,000/- as above. b) On remainder at the rate of 1%.
(iii)	When the amount or value of the property exceeds Rs. 2,00,000/-	a) On Rs. 2,00,000/- as above b) On remainder at the rate of 2%.]

(6) **^{1f}[Cess on Vehicular transport.**

(i)	in case of private vehicles.	Rs. 12/- per annum.
(ii)	in case of light public vehicles	Rs. 16/- per annum.
(iii)	in case of Heavy vehicles	Rs. 40/- per annum
(iv)	on Registration of vehicles.	a) Motor cycles Rs.5/- b) Cars/Jeeps Rs. 10/-

		c) Light Vehicles Rs. 15/- d) Heavy vehicles Rs. 20/- per vehicle.
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(6-A) **Cess on Driving Licences:-**

Ten rupees per licence for issue/Renewal.]

(7) **^{1g}[Cess on Passport:-**

(a) Rs. 50/- per passport for issue and renewal of Ordinary cases.

(b) Rs. 100/- per passport for issue and renewal of urgent cases.]

(8) **^{1h}[Cess on issuance and Renewal of Arms Licenses:-**

(i) Rs. 10/- per licence on issue or Renewal of all type of Arms except Pistol, Revolver and Muzzle loaders.

(ii) (ii) Rs. 20/- per licence on issue or Renewal in case of pistol, Revolver and Muzzle loaders.]

(9) **Cess on Cinema Tickets:-** In case of Cinema Tickets rates of education cess payable shall be as under:-

(i)	First Class and Gallery.	25 Paisa per ticket.
(ii)	Second Class	10 Paisa per ticket.
(iii)	Third Class.	5 Paisa per ticket.

(10) **¹ⁱ[*****]**

^{1j}[(10) **Cess on Cigarettes Produced or manufactured in Azad Jammu and Kashmir:-**

(i)	If retail price is legibly, prominently and indelibly printed on each packet :	10% of the retail price.
(ii)	If not covered by clause (i):	400% ad val.

On Cigarettes and Cheroots:-

(i)	If the retail price is legibly, prominently and indelibly printed on each packet: or each cigar or Cheroot:	60% of the retail price.
(ii)	If not covered by clause (i):	400% ad val.
	On smoking mixtures for pipes and cigarettes	Twenty One rupees per kg.
	On unmanufactured tobacco used in manufacturing of cigarettes	Rs.1.75 per kg.

(11) Cess on perfumery Cosmetics and toilet preparations Produced or Manufactured in Azad Jammu and Kashmir:- Perfumery cosmetics and toilet preparations, all sorts whether medicinal medicated or otherwise, and whether or not perfumed:

(a)	Perfumery and odoriferous, all sorts, in liquid or spray form including scents, colougnes, mists, deodorants, javenders, toilet waters, antiperspirants, etc:		
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper :	40% ad val.
	(ii)	If not covered by clause (i) :	160% ad val.
(b)	Preparations for the cars of skin, beauty and make up products including beauty creams, vanishing creams, cold creams moisturizing creams, foundation creams, make-up creams and lotions, cleaning or bleaching creams and lotions, massage fluids and creams, skin food and tonics, face powders, baby powders, toilet powders, talcum powders, lip stickes, eye shadows, eyebrow pencils, mascaras, blushon, nail polishes, enamels and lacquers, sunburn or suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent), removers of nail polish and make up, perfumed petroleum jelly, henna (mehudi) powders or pastes, etc:-		
	(i)	If retail price is legibly prominently and indelibly printed on each container, package cover or outer wrapper, or on the article itself if it is marked unpacked or unwrapped :	40% ad val.
	(ii)	If not covered by clause (i) :	160% ad val.
(c)	Preparation for the care of hair (whether or not containing soap or detergent), including oils, creams, dressings, sprays, lotions, shampoos, hair rinses and antidandruff preparations, pomades, brilliantines, permanent waying lotions, seal food, dyes and colours and other hair growers, hair conditioners and hair tonic, etc:-		
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :	40% ad val.
	(ii)	If not covered by clause (i) :	160% ad val.
(d)	Shaving cream, shaving soap or shaving foam(whether or not containing soap or detergent) after- shave or pre shave oils, lotions or cream, etc:-		
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :	40% ad val.

	(ii)	If not covered by clause (i) :	160% ad val.
(e)	Preparations for dental hygiene including mouth-washes, gargles, dentifrices, tooth pastes, tooth powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth etc:-		
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :	40% ad val.
	(ii)	If not covered by clause (i) :	160% ad val.
(f)	Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, both oils, after bath milk and preparation for bubble bath and foam bath etc:-		
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :	40% ad val.
	(ii)	If not covered by clause (i) :	160% ad val.

(12). **Cess on other goods.** "such rates as may be notified by the Government in the Official Gazette from time to time"

(13) (a) **Cess on supply of energy.**- A Cess on energy shall be charged at the following rates on sale price of the electricity consumption.

- (a). Domestic consumers. one percent
- (b). Commercial consumers. two percent
- (c). Industrial/Tubewell purposes etc. two percent
- (d). Agricultural Machinery. one percent
- (e). Premises where meters are not installed: one percent

Provided that the arrears of this shall be adjusted towards the excess payment received vide No. 3802-5/ED/89 dated 1-4-1989;

(b) the cess levied under this sub-section shall be collected by the Electricity Department alongwith energy consumption bills under the electricity Act, 1910."

(14). Notwithstanding anything contained in the Rules made under the said Act:-

- (a). the cess under sub-section (10), (11) and (12) of section 2 of the said Act, shall be collected in the same manner as a duty of excise leviable under the Excise and salt Act, 1944, as inforce in Azad Jammu and Kashmir, is collected;

(b). *the provisions of the Excise and Salt Act, 1944, and the Rules, notifications and Orders made or issued thereunder, shall, so far as practicable, apply to the levy, collection and refund of the cess under sub-section (10), (11) and (12) of section 2 of the said Act;*

(c). *the officers and authorities appointed under the Excise and Salt Act, 1944, as in force in Azad Jammu and Kashmir, shall be competent to exercise and perform the same powers and functions for the levy, collection, and refund of the cess under sub-section (10), (11) and (12) of section 2 of the said Act, as they may exercise and perform under the aforesaid Act.]*

1a. The figure substituted for “50” by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991.

1b. Sub-section (2) substituted by Azad Jammu and Kashmir Finance Act, 2000 (Act III of 2000) promulgated on 14th July, 2000. Before substitution, this sub-section was as under:-

“(2) Cess on Road Toll:- ^{1ba}[Paisas 20] on every rupee or part thereof payable by passenger Buses as Road Toll under the Road Toll Act, 1948, and one rupee per trip on Vehicles used exclusively for carrying load”

1ba. The figure and words substituted for “Paisas 15” by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991

1c. Sub-section (3) of section 2 substituted by Azad Jammu and Kashmir Finance Act, 2006 enforced on 6th July 2006. Before substitution this sub-section was as under:

“2. Cess on Income Tax:-5% on the amount of Income Tax/Super Tax assessed and payable by the assesses under Income Tax Act, 1922, excepting Government employees and all employees of autonomous and Semi-Government bodies and Banks.”

1d. Sub-section (4) deleted Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before deletion this sub-section was as under:-

“(4) Cess on Trial Register.-Five rupees per Trial Register Number issued under Income Tax Rules made under Income Tax Act, 1922.”

1e. Sub-section (5) substituted by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before substitution this sub-section was as under:

“(5) Cess on Registration and transfer of property.- In respect of registration and transfer of property, the education cess shall be levied at the rates given below:-

(i)	When the amount of property does not exceed Rs. 10,000/-	Rs 20/-
(ii)	When the amount or value of the property exceeds Rs. 10,000/- but does not exceed Rs. 50,000/-	a) onRs. 10,000/- as above. b) On remainder at the rate of 3 rupees per thousand.
(iii)	When the amount or value of the property exceeds Rs. 50,000/-	a) On Rs. 50,000/- Rs.140. b) On remainder at the rate of 4 rupees per thousand.”

- 1f. Sub-section (6) substituted by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before substitution this sub-section was as under:

“(6) Cess on Vehicular Transport

(i)	<i>in case of private vehicles.</i>	<i>One rupee per quarter.</i>
(ii)	<i>in case of light vehicles</i>	<i>Two rupee per quarter.</i>
(iii)	<i>in case of Heavy vehicles</i>	<i>Five rupee per quarter</i>
(iv)	<i>on Registration of vehicles.</i>	<i>Five rupee per vehicle.”</i>

- 1g. Sub-section (7) substituted by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before substitution this sub-section was as under:

“(7) Cess on passport:-25 rupees per passport for issue and for renewal.”

- 1h. Sub-section (8) substituted by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before substitution this sub-section was as under:

“(8) Cess on issuance and renewal of Arms licences:- 5 rupees per license issued or renewed for all type of arms excepting Pistol, Revolver and muzzle loading.”

- 1i. Sub-section (10) deleted by Azad Jammu and Kashmir Finance Act, 1991 enforced on 14th September, 1991. Before deletion this sub-section was as under:

“(10) Cess on Medical Certificates.- In case of Medical Certificates issued by Medical Officers in connection with the Journeys abroad, education cess shall be charged at the rate of Rs. 10/- per certificate.”

- 1j. Sub-section (10), (11), (12), (13) and (14) inserted by Azad Jammu and Kashmir Education Cess (Amendment) Act, 1993 enforced on 26th June, 1993 in substitution of sub-section (11). The sub-section (11) before substitution was as under:-

“(11) Cess on Salaried persons.- (a) In case of Government employees, the education cess shall be levied as under:-

(i)	<i>All Class I Government Officer (in Grade 17 and above)</i>	<i>One rupee per centum of their salary per month.</i>
(ii)	<i>All other Government servants except Class IV employees who are getting the salary in Grade I</i>	<i>½ rupee per centum of their salary per month.</i>
(iii)	<i>All other persons drawing salary or honorarium from the Government exchequer.</i>	<i>One rupee per centum of their salary or honorarium per month.</i>

(b) In case of Semi-Government employees and employees of autonomous bodies and Banks the education cess shall be levied as under:-

(i)	<i>All employees who are getting the salary equivalent to the scale as mentioned In (a) (i) above,</i>	<i>One rupee per centum of their salary per month</i>
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(ii)	All employees who are getting the salary equivalent to the scale as mentioned in (a) (ii) above, excepting those employees whose scale of pay is not more than the scale prescribed for Grade I	½ rupee per centum of their salary per month.
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2. Section 2(2) substituted by AJK Finance Act, 2019 dated 29.06.2019 (Act XVIII of 2019). Before substitution this provision was as under:

(2) **Cess on Road Toll:**--Rs 50 paise on every Rupee or part thereof payable by passenger Buses as Road Toll under the Road Toll Act, 1948, and Rs. 5.00 per trip on Vehicles used exclusively for carrying load.

3. Sub-section (9) & (10) Omitted by AJK Finance Act, 2016 dated 02.08.2016 retrospectively w.e.f. 14.07.2015. Before omission sub-section (9) & (10) were as under:

“(9) **Cess on Cigarettes:-**

(i)	If retail price is legibly, prominently and indelibly printed on each packet :	100% of the retail price.
(ii)	If not covered by clause (i):	800% ad valorem (ad val.)

On Cigarettes and Cheroots:-

(i)	If the retail price is legibly, prominently and indelibly printed on each packet: or each cigar or Cheroot:	100% of the retail price.
(ii)	If not covered by clause (i):	800% ad valorem (ad val.)
(iii)	On smoking mixtures for pipes and cigarettes	Rs. 60 per kg.
(iv)	On unmanufactured tobacco used in manufacturing of cigarettes	Rs. 5 per kg.

- (10) **Cess on perfumery Cosmetics and toilet preparations, all sorts whether medicinal, mediated otherwise and whether or not perfumed:-**

(a)	Perfumery and odoriferous, all sorts, in liquid or spray form including scents, colognes, mists, deodorants, laven toilet waters, antiperspirants, etc:-	
	(i)	If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper :
		100% ad val.
	(ii)	If not covered by clause (i) :
		300% ad val.
(b)	Preparations for the care of skin, beauty and make up products including beauty creams, vanishing creams, cold creams moisturizing creams, foundation creams, make-up creams and; lotions, cleaning or bleaching creams and lotions, massage fluids and creams, skin food and tonics, face powders, baby powders, toilet powders, talcum powders, lip sticks, eye shadows, eyebrow pencils, mascaras, blush on, nail polishes enamels and lacquers, sunburn or suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent),removers or nailpolish and make up, perfumed petroleum jelly , henna (mehndi) powders or pastes, etc:-	

	(i)	<i>If retail price is legibly prominently and indelibly printed on each container, package cover or outer wrapper, or on the article itself if it is marked unpacked or unwrapped :</i>	100% ad val.
	(ii)	<i>If not covered by clause (i) :</i>	300% ad val.
(c)	<i>Preparation for the care of hair (whether or not containing soap or detergent), including oils, creams, dressings sprays, lotions, shampoos hair rinses and snit-dandruff preparations, pomades, trilliantines, permanent waying lotions, dyes and colours and other hair growers, hair conditioners, and tonic, etc:-</i>		
	(i)	<i>If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :</i>	100% ad val.
	(ii)	<i>If not covered by clause (i) :</i>	300% ad val.
(d)	<i>Shaving cream, shaving soap or shaving foam(whether or not containing soap or detergent) after- shave or pre shave oils, lotions or cream, etc:-</i>		
	(i)	<i>If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :</i>	100% ad val.
	(ii)	<i>If not covered by clause (i) :</i>	300% ad val.
(e)	<i>Preparations for dental hygiene including mouth-washes, gargles, dentifrices, tooth pastes, tooth powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth etc:-</i>		
	(i)	<i>If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :</i>	100% ad val.
	(ii)	<i>If not covered by clause (i) :</i>	300% ad val.
(f)	<i>Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, both oils, after bath milk and preparation for bubble bath and foam bath etc:-</i>		
	(i)	<i>If retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :</i>	100% ad val.
	(ii)	<i>If not covered by clause (i) :</i>	300% ad val.

4. Sub-Section (11) of Section 3 inserted by AJK Finance Act, 2016 dated 02.08.2016.

5. Section 3 substituted by Azad Jammu and Kashmir Finance Act, 2006 enforced on 6th July 2006. Before substitution this sub-section was as under:

“3. Offences and penalties.- Responsibility of collection of education cess shall lie upon the authority which disbursed the salaries, or recovers any amount or releases any thing, upon which education cess is leviable. If an authority, responsible for collection of education cess, fails to recover the due amount of education cess as laid down in this Act, the controlling authority may recover from him as penalty a sum not exceeding the amount of education cess not so recovered, in addition to the amount of the Cess recoverable by such collecting authority.”

6. Section 3-A inserted by Azad Jammu and Kashmir Education Cess (Amendment) Act, 1993 enforced on 26th June, 1993.
7. Sub-section (3) added by Azad Jammu and Kashmir Education Cess (Amendment) Act, 1994 enforced on 16th March, 1994.
8. Sections 3-B, 3-C and 3-D inserted by AJK Finance Act, 2016 dated 02.08.2016.
9. Section 3-E inserted by AJK Finance Act, 2020 (XXII of 2020) dated 20.07.2020.

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