

The Azad Kashmir Levy of Tolls Continuance Act, 1956

**Legislated
by
AJ&K Legislative Assembly**

**Compiled by
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THE AZAD KASHMIR LEVY OF TOLLS CONTINUANCE ACT, 1956

Whereas it is expedient to provide for the re-enactment and continuance of the law relating to the levy of tolls in Azad Kashmir after making certain modifications.

It is hereby enacted as follows:-

1. **SHORT TITLE AND EXTENT.**--(1) This Act may be called the Azad Kashmir Levy of Tolls Continuance Act, 1956.

(2)It shall extend to the whole of Azad Kashmir Territory and shall come into force at once.
2. **CLASSES AND POWERS OF TOLL OFFICERS.**- There shall be the same classes of Toll officers under this Act as under the Customs Act, 1948, and in the absence of any orders of the Government to the contrary and subject to the provisions of this Act an Officer of any class having jurisdiction within any local limits under the Customs Act shall be a Toll Officer of the same class having jurisdiction within the same local limits under this Act.
3. **RATE OF TOLLS TO BE LEVIED.**- The Government may from time to time by a notification describe, annual or alter rates of tolls to be levied upon any road, ferry or bridge which has been or shall hereafter be made, maintained or repaired at public expense or from funds levied under the authority and subject to the general control of the Government and may for the collection of such tolls under such management as may appear to it proper, and all persons employed in the management and collection of such tolls shall have the same power and responsibilities as would belong to them if employed in the collection of custom duties under the Azad Jammu & Kashmir Customs Act.
4. **TOLL GATES OR STATIONS.**- The Government may establish toll-gates or stations at place as the Government may deem necessary.
5. **EXEMPTION FROM TOLLS.**- The Government may from time to time define and grant the exemptions from payment of Toll levied under this Act.
6. **PROCEDURE IN CASE OF NON-PAYMENTS OF TOLLS.**- In case of non-payment of any tolls on demand, the officer appointed to collect the same, may, in the first instance, levy the same by sale of any goods being sufficient for the payment. In the event of the said goods being insufficient for the payments of the toll, the Toll Officer may detain the carriage or animal on which the toll is chargeable for such period not exceeding 24 hours till the payment is made. If any toll and the cost arising from such seizure remain undischarged for 24 hours, the case may be brought before the nearest Magistrate within the local limits of whose jurisdiction the toll-gate or station lies. The Magistrate shall

thereupon proceed to enforce payment of the amount in like manner as if the amount had been a fine inflicted by himself.

7. **POLICE OFFICER BOUND TO ASSIST TOLL OFFICERS.**- All Police Officers shall be bound to assist Toll Officers when required, in the execution of this Act and for that purpose shall have the same powers which they have in the exercise of their ordinary Police duties.
8. **OFFENCES.**- (1). Whoever trans-ships, abets or attempts the trans-shipment of goods from a carriage or animal on which the toll is chargeable at a higher rate to a carriage or animal on which the toll is chargeable at a lower rate, or vice versa, or whoever adopts any device to evade payment of Toll at a toll-gate or station shall be liable to a penalty which may extend to 5 times the amount of actual toll leviable or 100 rupees whichever be greater.
- (2) The penalty imposed under the provisions of this section may on a requisition being made in this behalf by an officer inflicting the penalty be realized by a Magistrate having jurisdiction as of it were a fine inflicted by himself.
9. **OBSTRUCTION TO TOLL OFFICERS.**- If any person intentionally obstructs any Toll Officer, or any other persons duly employed in the collection of tolls in the exercise of any powers given under this Act to any such officers or persons, he shall be liable to imprisonment not exceeding six months or to fine not exceeding 1,000 rupees, or to both.
10. **CONNIVANCE AT FRAUD OR BREACH OF DUTY BY TOLL OFFICER.**- If any Toll Officer or other person employed for the collection of toll, practices or attempts to practise any fraud for the purposes of injuring the toll revenue or abets or connivance at any such or if any such officer or person is guilty of a willful breach of the conditions of this Act, he shall be liable to imprisonment for any term not exceeding two years or to a fine not exceeding 1,000 rupees or to both.

The punishment prescribed under the provisions of this section shall be in addition to any departmental punishment which may be inflicted on the offender under the departmental punishment and appeal rules

11. **FOR OFFENCES NOT OTHERWISE PROVIDED FOR.**- (1) Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act or of any rule or order made under this Act and not otherwise provided for in this Act, shall, on conviction before a Magistrate of the first class, be punished for each such wilful act or omission with fine which may extend to one hundred rupees.
- (2) Whoever having been previously convicted of an offence under this Act is again convicted of an offence punishable under this Act shall be liable for every such subsequent

offence to punishment not exceeding double the punishment provided there for by this Act.

12. **PENALTY ON UN-AUTHORISED PERSON DEMANDING TOLLS AND FOR ILLEGAL DEMAND.**- Every person other than the person appointed to collect the tolls under this Act who shall levy or demand any toll on any public road or bridge or for passing through any bazar situated thereon and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll or under colour of this Act seize or sell any property knowing such seizure or sale to be unlawful or in any manner unlawfully extorts money or any valuable thing from any person under colour of this Act shall be liable on conviction before a Magistrate to imprisonment for any term not exceeding six months or to fine not exceeding Rs.200, any part of which fine may be awarded by the Magistrate to the person aggrieved, but this remedy shall not be deemed to affect his right to have redress by suit in the Civil Court.
13. **OFFENCES BY WHOM PUNISHABLE.**- The offence of evasion of Tolls under the management of the Taxation & Excise Department shall be triable by a Deputy Collector of Taxation & Excise department having jurisdiction in the local limits of the place in which a Toll-gate or station is situated provided that the Collector of Taxation & Excise may transfer any such case to any other Deputy Collector.
14. **APPEAL.**- Any person convicted of an offence triable under section 13, may within one month, appeal to the Collector Taxation and Excise whose decision shall be final.
15. **DEPOSIT PENDING APPEAL.**- Where any toll, penalty or fine has been demanded or inflicted under the provisions of this Act the person desirous of appealing against such decision or order shall notwithstanding his intention of appealing or filing an appeal, deposit in the hands of the Toll Officer at the toll-gate or station the amount demanded by the Officer passing such decision or order.
16. **NO COMPENSATION FOR LOSS OR INJURY EXCEPT ON PROOF OF NEGLIGENCE OR WILLFUL ACT.**- No person liable to pay tolls in respect of a carriage or animal shall be entitled to claim any compensation from any Toll Officer for any loss or damage to him at any time while the carriage or animal or goods are lawfully detained at any toll-gate or station unless it be proved that such loss or damage was occasioned by the willful neglect or malicious act of the toll officer.
17. **POWER TO MAKE RULES.**- The Government may by notifications make rules from time to time for the purpose of carrying out the provisions of this Act.

18. **DEFINITIONS & CLASSES & POWERS OF TOLL OFFICIALS.**- The expressions of the words and terms given in the Azad Jammu and Kashmir Customs Act 1948 shall apply also to this Act.
19. **REPEAL OF EXISTING ENACTMENTS & ORDERS & SAVINGS.**- From the date this Act comes into force, all enactments, rules and regulations in force hereto-fore except such of them as are specially saved shall be repealed. All orders passed, notifications issued, appointments made, tolls levied or realized by or under the authority of the Azad Jammu & Kashmir Government prior to the passing of this Act shall respectively be deemed to have been passed, issued made, levied or realized under this Act.
