

**NOTIFICATION**  
**(Muzaffarabad)**

**No.FD/Tax 1145-1245/95, dated 08.02.1995.--** In exercise of the powers conferred by Sub-section [1] of Section 13 of the Sales Tax Act, 1990, as in force in Azad Jammu and Kashmir, the Azad Government of the State of Jammu & Kashmir is pleased to direct that all goods produced or manufactured by such industries except those indicated below at serial number 1 to 5, which are set up on or after the 1st day of July, 1994, in Azad Jammu and Kashmir shall be exempted from the tax payable under the said Act for a period of 5 years from the date the Unit starts Commercial production.-

1. Cigarettes Manufacturing.
2. Steel re-rolling & electric furnaces.
3. Flour mills & rice husking units.
4. Stone-Crushers
5. Oil blending units.

<sup>1</sup>[Provided that machinery/equipment used in commercial production units shall not be moved/shifted out of the territory of Azad Jammu and Kashmir by such industries or units until a period of ten years is elapsed after the completion of the tax exemption period.]

**Explanation:-**For the purposes of this notification the expression, the date of Commercial Production shall mean the date intimated in writing by an intending manufacturer to the Assistant Collector of Sales Tax having jurisdiction in the area at least 15 days before commencing such production.

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**NOTIFICATION**  
**(Muzaffarabad)**

**No.LD/(AD)4/1/2003, dated 14.04.2006.--** In exercise of the powers conferred by Section 20 of the Federal Excise Act, 2005, as adopted and enforced in AJK, Azad Government of the State of Jammu & Kashmir has been pleased to empower District & Session Judge Mirpur as Special Judge Excise for the trial of offences punishable under this Act within the territorial jurisdiction of whole Azad Jammu and Kashmir.

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1 Proviso added by Notification No.FD/TAX/(509)/93/99 dated 08.07.1999.

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**NOTIFICATION**  
**(Muzaffarabad)**

**No.FD/4591-4616/2006, dated 19.04.2006.--** In exercise of the powers conferred by clause (c) of section 4 of the Sales Tax Act, 1990, the Government is pleased to specify the electrical energy (electricity) falling under HS Code 2716.0000 of the First Schedule to the Customs Act, 1969, supplied by the Electricity Department of the Azad Government of the State of Jammu and Kashmir, to the relevant manufacturing units of the registered persons mentioned in column (2) of the Table below having sales tax registration numbers in column (3) of the said Table and electricity bill reference numbers/consumer numbers/account numbers in column (4) of that Table, as the goods on which sales tax shall be charged at the rate of zero percent subject to the following conditions, namely:-

- (a) The electricity connection is in the name of the registered person and electricity bill issued by electricity provider contains the name and the sales tax registration number of such person;
- (b) In case where the electricity connection is not in the name of such person, the registration number of such person is mentioned in the electricity bill along with the address of such person as given by him in his application for sales tax registration; and
- (c) the electricity is consumed only in the manufacture of goods specified in Notification No.S.R.O.621(I)/2005, dated the 17<sup>th</sup> June, 2005.

<b>Sr. No</b>	<b>Name of registered person</b>	<b>Sales Tax Registration</b>	<b>Electricity Bill reference No. or Consumer No. or Account No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Azad Textile Mills Limited	15-01-5202-001-55	4-B.3/3 PH
2	Amin Spinning Mills Limited	15-01-5202-002-37	10-B.3/3 PH
3	Hafeez Textile Mills Limited	15-01-5202-003-19	12-B.3/3 PH
4	Khawaja Textile Mills Limited	15-01-5202-004-91	535-B

5	Kashmir Textile Mills Limited	15-01-5202-005-73	2-B.3/3 PH
6	FazalKarim Textile Mills Limited	15-01-5202-006-55	14-B.3/3 PH

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**NOTIFICATION**  
**(Muzaffarabad)**

**No.FDR/2559-2630/2006/, dated 13.09.2006.--**In exercise of the powers conferred by clause (c) of section 4 of the Sales Tax Act, 1990, the Government of AJ&K is pleased to approve that the Notification No.FD/TAX/4591-4616/2006 dated 19.04.2006 regarding the facility of zero rated sales tax on the electricity bills in favour of specified industrial units shall take effect from 10.08.2005 instead of 19.04.2006.

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**SPECIAL ORDER**  
**(Mirpur)**

**No.CBR/3088-3103/2006, dated 16.11.2006.--** In exercise of the powers conferred by sub-section (4) of Section 21 of Federal Excise Act, 2005, as adopted and enforced in Azad Jammu and Kashmir, the Azad Jammu and Kashmir Central Board of Revenue is pleased to authorize the Collector, Excise and Sales Tax, Azad Jammu and Kashmir Headquarter, Mirpur, the Deputy Collector/Assistant Collector, Excise and Sales Tax, Bhimber Circle and Deputy Collector/Assistant Collector, Excise and Sales Tax, Mirpur Circle to make the complaints in writing to the Special Judge under sub-section (1) of Section 21 of Federal Excise Act, 2005. The Board, in exercise of powers conferred under sub-section (1) of Section 37A of Sales Tax Act, 1990 and sub-section (1) of Section 22 of the Federal Excise Act, 2005, as adapted and enforced in Azad Jammu and Kashmir, is further pleased to authorize the officers mentioned in Column (2) of the table below to cause arrest of persons under Section 37A of Sales Tax Act, 1990 and Section 22 of Federal Excise Act, 2005, as adapted and enforced in Azad Jammu and Kashmir, within the jurisdiction mentioned in Column (3) of the table:-

S. No.	OFFICER	JURISDICTION
1.	Collector, Excise and Sales Tax, Mirpur	Azad Jammu & Kashmir
2.	Additional Collector, Excise and Sales Tax,	Azad Jammu & Kashmir

	Mirpur	
3.	Deputy/Assistant Collector, Excise and Sales Tax, Mirpur	District Mirpur
4.	Deputy/Assistant Collector, Excise and Sales Tax, Bhimber	District Bhimber
5.	Deputy/Assistant Collector, Excise and Sales Tax, Muzaffarabad	District Muzaffarabad
6.	Deputy/Assistant Collector, Excise and Sales Tax, Kotli	District Kotli
7.	Deputy/Assistant Collector, Excise and Sales Tax, Rawalakot	District Rawalakot
8.	Deputy/Assistant Collector, Excise and Sales Tax, Sudhnutti	District Sudhnutti
9.	Deputy/Assistant Collector, Excise and Sales Tax, Bagh	District Bagh

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**NOTIFICATION**  
**(Mirpur)**

**No.C.B.R./C-448/46-77/2006, dated 08.01.2007.**--In exercise of the powers conferred by sub-section (2) of section 47A of the Sales Tax Act, 1990, and sub-section (2) of Section 38 of the Federal Excise Act, 2005, the Azad Jammu & Kashmir Central Board of Revenue is pleased to notify the panel of following persons for constitution of committees for alternative dispute resolution, namely:-

1. Haji Mohammad Afzal Khan, Advocate Supreme Court, Mirpur
2. Mr. Mohammad Rafiq Dar Advocate Supreme Court, Mirpur
3. MirzaZaidUllah Retired District & Session Judge.
4. Mr. Mohammad Bostan Ch. Retired District Session Judge, Mirpur
5. Mr.ArshadMahmood Mughal Member AJ&K Chamber of Commerce & Industry Mirpur.
6. Mr.ZafarIaqbal, Chartered Accountant Mirpur.

7. Mr. Abdul Shakoor Advocate Supreme Court Mirpur.
8. Raja Mohammad Zubair Advocate High Court Mirpur.
9. Raja Mohammad Hanif Advocate Supreme Court Muzaffarabad.
10. Ch. Muhammad Shoukat, Kashmir Hyundai Motors, Mirpur.
11. Mr. Tabasam Aftab Alvi Advocate Supreme Court Muzaffarabad.
12. Syed Nazir Hussain Kazmi Advocate Supreme Court Muzaffarabad.
13. Mr. Kafait Hussain Naqvi President Chamber of Commerce & Industry Muzaffarabad.
14. Mr. Nisar-ur-Rehman Abbasi prop. Wood Industry, Industrial Estate, Muzaffarabad.
15. Mr. Kh. Mohammad Shafiq Prop. Wood Industry, Industrial Estate, Muzaffarabad.
16. Kh. Abbas Qadri Prop. Pindi Mercedes Coach Muzaffarabad.
17. Kh. Farooq Qadri Wholeseller Tanga Stand Muzaffarabad.

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**NOTIFICATION**  
**(Mirpur)**

**No.C.B.R./C-448/1239-54/2009, dated 28.03.2009.**--In exercise of the powers conferred by Section 50 read with Section 61A of the Sales Tax Act, 1990 as adapted and enforced in Azad Jammu and Kashmir, the Azad Jammu & Kashmir Central Board of Revenue is pleased to enforce in Azad Jammu and Kashmir, the S.R.O.1295(I)/2008 dated 24<sup>th</sup> December, 2008 issued by the Federal Board of Revenue.

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**NOTIFICATION**  
**(Mirpur)**

**No.CBR/C-448/1172-1232/2011, dated 22.12.2011.**-- In exercise of the powers conferred by sub-section 3 of section 6 of the Sales Tax Act, 1990 and sub-section (2) of section 4 of Federal Excise Act, 2005, as adapted and enforced in Azad Jammu & Kashmir, and in supersession of Notification No.CBR/11013-53/2003 dated 07-11-2003, the AJ&K Central Board of Revenue is pleased to designate the following branches of the National Bank of Pakistan for payment of Sales Tax and Federal Excise Duty on the prescribed

Return-cum-Challan Form by the registered persons of the Azad Jammu and Kashmir, namely:-

<b>Sr. No.</b>	<b>Branch</b>	<b>District</b>
1.	District Courts Branch, Mirpur	Mirpur
2.	Kutchery Branch, Dudyal	Mirpur
3.	Main Branch, Bhimber	Bhimber
4.	Barnala Branch	Bhimber
5.	Samahni Branch	Bhimber
6.	District Courts Branch, Kotli	Kotli
7.	Sehnsa Branch	Kotli
8.	Nikyal Branch	Kotli
9.	Khuiratta Branch	Kotli
10.	Charhoi Branch	Kotli
11.	Main Branch, Pallandari	Sudhnutti
12.	Tararkhal Branch	Sudhnutti
13.	Main Branch, Rawalakot	Poonch
14.	Hajeera Branch	Poonch
15.	Abbaspur Branch	Poonch
16.	Main Branch, Bagh	Bagh
17.	Dhirkot Branch	Bagh
18.	Forward Kahoota Branch	Havely
19.	HattianBalaBranch	HattianBala
20.	Main Branch, Muzaffarabad	Muzaffarabad
21.	Main Branch, Athmuqam	Neelum

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**NOTIFICATION**  
**(Mirpur)**

**No.CBR/C-448/1233-63/2011, dated 22.12.2011.--** In exercise of the powers conferred under Section 30 and Section 31 of Sales Tax Act, 1990 and Section 29 of Federal Excise Act, 2005, as adapted and enforced in Azad Jammu & Kashmir, the AJ&K Central Board of Revenue is pleased to direct that Commissioner of Inland Revenue specified in column (2), shall exercise the powers and functions, as specified in column (3) of the Table below, in respect of all the persons or classes of persons or cases or classes of cases in the territory of Azad Jammu & Kashmir:-

<b>S. No</b>	<b>Commissioner Inland Revenue</b>	<b>Powers &amp; Functions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
01	Commissioner Inland Revenue (Provincial Taxes)	The powers and functions as assigned to Commissioner Inland Revenue under:-  (a) Sales Tax Act, 1990, Rules framed, Notifications, Circulars and Orders issued thereunder; and  (b) Federal Excise Act, 2005, Rules framed, Notifications, Circulars and Orders issued thereunder.

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