

The Azad Jammu and Kashmir Professions and Trade Tax Rules, 1995

Framed

by

The Azad Government of the State of Jammu and Kashmir

Compiled by

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**THE AZAD JAMMU AND KASHMIR PROFESSIONS AND TRADE
TAX RULES, 1995**

NOTIFICATION

(Muzaffarabad)

No. FD/B/2570-2069/95 dated 30th March, 1995. In exercise of powers conferred by Section 8 of the Azad Jammu and Kashmir Finance Act, 1991 (Act I of 1991), the Azad Government of the State of Jammu and Kashmir is pleased to make the following rules, namely:-

1. (1). These rules may be called the Azad Jammu and Kashmir Professions and Trade Tax Rules, 1995.
(2). They shall come into force at once.
2. In these rules unless the context otherwise requires:-
 - (a) "Act" means the Azad Jammu and Kashmir Finance Act, 1991;
 - (b) "Collector Excise and Taxation" means the Collector Excise and Taxation of Azad Jammu and Kashmir;
 - (c) "District Excise and Taxation Officer" means the Excise and Taxation Officer Incharge of the District concerned;
 - (d) "Drawing and Disbursing Officer" means an Officer from whom a person serving under the Azad Government of the State of Jammu and Kashmir or Azad Jammu and Kashmir Council draws pay;
 - (e) "Form" means a Form appended to these rules, and includes Statement or communication on plain paper containing the same particulars as are specified in the corresponding forms;
 - (f) "Principal Officer" means the Secretary, Treasurer, Manager, agent or an Executive Officer of a local authority, company, body or Association and includes any local representative of such authority, company, body or association upon the District Excise and Taxation Officer has served a notice of his intention to treat him as the Principal Officer thereof;
 - (g) "Tax" means the Tax payable under Section 2 of the Act;

- (h) "Treasury" means a treasury or sub-treasury or a branch of Bank in Azad Jammu and Kashmir authorized to receive payment on behalf of Government;
- (i) "Year" means the financial year commencing from the 1st July and ending on the 30th June.
3. Every person liable to pay the Tax shall before the thirty first day of August, in each calendar year, furnish to the District Excise and Taxation Officer, a statement giving his name, address, nature of his profession, trade calling or employment.
- Provided that for the year 1993-1994 and 1994-1995 the said statement shall be furnished before 31st Dec. 1995.
4. (1)The District Excise and Taxation Officer, shall subject to the provisions of sub-rule (3), have exclusive authority to determine all questions as to whether the tax is recoverable, the person from whom it is recoverable, or the amount recoverable under Section 2 of the Act.
- (2)The District Excise and Taxation Officer may require any person who in his opinion is liable to pay the tax, to furnish such particulars and produce such documents as the District Excise and Taxation Officer may require or deem necessary for the purposes of determining whether such person is an assessee and the amount of the tax payable by him.
- (3)Any person aggrieved by an order of the District Excise and Taxation Officer made under sub-rule (1) may refer an appeal within thirty days from the service of the order to the Collector Excise and Taxation, whose decision shall be final.
- (4)No order shall be made or decision taken under sub-rule (1) or sub-rule (3) unless the person concerned has been given an opportunity of being heard.
5. The Collector Excise and Taxation and the District Excise and Taxation Officer, may, on an application made in that behalf by an aggrieved person, by order in writing with reasons therefor, order the refund or adjustment of the Tax, when the tax has been wrongly collected.
6. Every person liable to pay the tax shall unless he has already paid the tax due, on receipt of a notice in Form P.F.T.1 from the District Excise and Taxation Officer or on demand by an Officer authorized in that behalf under these rules, pay the tax in such manner and within such time as may be specified in the notice of demand.

Provided that no person shall be required to pay the tax within a period of less than fifteen days from the date of service of the notice or the making of the demand.

7. (1) In Case of Government Servants, the Drawing and Disbursing Officer shall deduct the amount of the tax in two equal instalments from the salaries for the month of October and April of the person liable to pay tax, or in lump sum from their salaries in any month, as may be convenient.

(2) In case of local authority, company or other public body, the Principal Officer thereof shall, if so directed by the District Excise and Taxation Officer, deduct the amount of the tax in two equal instalments from the salaries for the months of October and April of the person liable to pay the tax, or in lump sum from their salaries in any other month, as may be convenient, and shall transmit the same to the District Excise and Taxation Officer.
8. The Drawing and Disbursing Officer or the Principal Officer, as the case may be, shall before the close of every year, forward to the District Excise and Taxation Officer a statement giving the names of the persons assessable to the tax, the amount of the tax, the amount of the tax collected from each one of them or in the case of Govt. servants deducted from their salaries, and the amount still recoverable from them.
9. Every person other than a person paying tax under rule 7, shall credit the amount of the tax in the nearest treasury in form P.F.T 2 or send the same to the District Excise and Taxation by postal order or by a cheque on the National Bank of Pakistan or any other Bank having clearing accounts with either of these Banks.
10. If any person liable to pay the tax discontinues the trade, profession, employment or calling on the basis of which he is liable to pay the tax, such person shall within thirty days of his discontinuing such trade, profession, employment or calling notify the fact to the District Excise and Taxation Officer.
11. The District Excise and Taxation Officer shall maintain a register of persons assessed to tax in form P.F.T.3.
