

The Azad Jammu and Kashmir Property Tax Rules, 2015

Framed

by

The Azad Government of the State of Jammu and Kashmir

Compiled by

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(August-2020)

THE AZAD JAMMU AND KASHMIR PROPERTY TAX

RULES, 2015

NOTIFICATION

(Muzaffarabad)

No.FD/Tax/2836-2906 dated 4th February, 2016. In exercise of the powers conferred by Section 22 of the Azad Jammu and Kashmir Property Tax, Act, 2015, Azad Government of the State of Jammu and Kashmir is pleased to make the following rules:

1. **Title, application and commencement.**--(1) These rules may be called the Azad Jammu and Kashmir Property Tax Rules, 2015.

(2) They shall extend to the urban areas of the Azad Jammu and Kashmir as declared under the Act.

(3) They shall come into force at once.

2. **Definitions.**--(1) In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them that is to say:

(i) "**Act**" means the Azad Jammu and Kashmir Property Tax Act, 2015.

(ii) "**Form**" means a form appended to these rules;

(iii) "**Officer of Inland Revenue**" means an officer of Department of Inland Revenue, AJK appointed/posted in the relevant District.

(iv) "**Property**" means buildings and lands situated within a rating area; and

(v) "**Treasury**" means a treasury or sub-treasury of the Government or a bank authorized to accept money on behalf of Government.

(2) The terms not defined in these rules shall have the same meaning as given to them in the Act.

3. **Assessing Authority.**- (1) An Officer of Inland Revenue, having jurisdiction, shall be the assessing authority in respect of all rating areas within his jurisdiction.

(2) An assessing authority for a rating area shall have powers: -

(a) to affix or cause to be affixed to any property in the rating area any mark for purposes of identification and to enter into or upon any

premises for this purpose between sunrise and sunset if and to the extent, absolutely necessary;

- (b) to enter into or upon any property within the rating area, between sunrise and sunset, after giving twenty four hours notice to the occupier, or if there be no occupier, to the owner of such property in order to--
 - (i) decide whether the return made in respect thereof is correct;
 - (ii) assess its annual value;
 - (iii) ascertain if it is assessable to tax;
- (c) to examine any document, of whatever nature or kind and by whomsoever executed, relevant to the inquiry contemplated by clause (b) of this sub-rule;
- (d) to exercise the powers of a civil court under the Code of Civil Procedure, in the matter of the summoning and examination of persons likely to be in possession of facts or of documents relevant to an inquiry under clauses (b) and (c) of this sub-rule, and in the matter of recording or receiving statements of the person claiming exemption from tax.

4. **Powers of subordinate officials.**--An Assessing Authority may by an order in writing authorize, generally or in any particular case, any person, subordinate to or working under its authority, to exercise the powers under sub-rule (2) of rule 3, or to prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under the Act or these rules.

5. **Duties of assessing authority.**-- An Assessing authority shall:--

- (a) prepare a property register in Form P.T.I for the rating area and enter therein the necessary particulars, separately for each unit of property;
- (b) be responsible for the proper maintenance and safe custody of all the prescribed registers and records;
- (c) take necessary steps for the recovery of the tax which has fallen due;
- (d) maintain a proper account of the tax collected and of the fees recovered under the Act or these rules, and credit the same in the manner

thereinafter provided; and

- (e) carry out such general or special orders as may be issued by Government from time to time.

6. Preparation of draft valuation list.--(1)In order to prepare a valuation list, the assessing authority shall:-

- (a) Divide the rating area, if necessary, into sub-divisions or mohallas;
- (b) number of each unit or property situated within the rating area, with reference to the sub-division or mohallas and streets, if any in which it is situated and mark the number allotted to each unit of property on some conspicuous part of the property;
- (c) Ascertain the name of the owner and the occupier, if any, of the property and note the same in a register in Form P.T 1.

Explanation:- If the property is owned by more than one persons than in defined or determinable shares, the names of all of them shall be entered as owners with the shares owned by each;

- (d) give public notice under sub-section (1) of Section 17 and 18 of the Act in Form P.T2 and, if necessary, issue notice under the said sub-section to any owner occupier or lessee of any property in a rating area, or to any one of them in Form P.T3, requiring him or them to make a return in Form P.T4;
- (e) make an inquiry about the gross annual rent earned or which could reasonably be earned in respect of the property during the financial year immediately preceding the current financial year;
- (f) determine, from such other data as may be available, the gross annual rent at which any property in the rating area may reasonably be expected to be let from year to year if in its opinion the average gross annual rent of such property ascertained under clause;
- (e) be not fair or reasonable when compared with such rent or any other property in that locality.

{The text against clause (e) is originally the part of clause (f)}

(2)The draft valuation list shall be prepared in form P.T5 in accordance with the information collected under sub-section (1).

7. **Publication of draft valuation list.**-- (1)When a draft valuation list has been prepared, the Assessing Authority shall give public notice of the place where such list may be inspected and of the date or dates on the place at which objections thereto will be heard.

(2)Public notice shall be given in all or any of the manners enumerated below:-

(a) by play cards posted up;

(i) in some conspicuous place or places in the sub-division, mohallas or street;

(ii) in the office of the assessing authority;

(iii) at the discretion of the assessing authority, in some conspicuous portion of one or more buildings used as a Court, Post Office, Bank Co-operative Society, Educational Institution, office of the Local Body or public gathering place in the rating area; and

(b) by publication in at least one english and urdu daily newspaper.

(3)The date of the publication of the draft valuation list shall be noted on the list in a register in Form P.T 6 to be maintained for the purpose.

(4)The draft valuation list shall be open to inspection by an owner or occupier of any property included in the said list, or his duly authorized agent at the office of the assessing authority during office hours and he shall be permitted to make extracts from it.

(5)No fees shall be charged for any such inspection.

8. **Filing of objections.**--(1)An objection under sub-section (2) of section 8 of the Act shall be preferred by means of a written memorandum on plain paper stating briefly the grounds of objection along with proof of fee payment of Rs.500/- on Form P.T7.

(2) All such objections shall be entered in a register in Form P.T7 to be maintained for the purpose.

9. **Amendment of correct valuation list and the filling of objections thereto.**-- The notice under the proviso to Section 9 of the Act shall be in Form P.T13 and the provisions of sub-rule (1) of Rule 8 and Rule 10 shall apply so far as may be to objections filed in pursuance of such notice.

- 10 Hearing of objections.**-- (1) On the date or dates fixed for the hearing of objections to the draft valuation list or on succeeding days to which the proceedings may be adjourned, the assessing authority or such other officers as may be appointed by Government in this behalf, shall proceed to dispose of the objections as expeditiously as possible.
- (2) The assessing authority, or other officer appointed in this behalf, as the case may be, hearing an objection, shall allow an opportunity of being heard, in person or by an authorized agent, to the objector and any other who in the opinion of such authority, or officer, is likely to be directly interested in the result of the objection.
- (3) The assessing authority or other officer appointed in this behalf hearing an objection may, at his discretion, hear and record such oral or documentary evidence as may be relevant to the inquiry.
- (4) When an objection has been disposed off, the order passed thereon shall be recorded together with the date of such order in the register in Form P.T 7.
- 11. Authentication and custody of final valuation list.**--(1) A final valuation list shall be prepared in Form P.T5 and authenticated by the assessing authority before the first day of July or the 1st day of January, as the case may be, and the assessing authority shall certify that the list has been duly amended so far as it was necessary to do so in the light of the orders passed on all such objections as may have been filed and finally disposed off.
- (2) After authentication the valuation list shall be subject to such alterations as may be made therein under the provisions of Section 9 or 14 of the Act notwithstanding any unavoidable irregularity in the preparation, publication or correction thereof, be accepted as conclusive evidence of the facts stated therein for the purposes of the Act and these rules.
- (3) The valuation list so authenticated shall be deposited in the office of the assessing authority and shall be open to inspection.
- (4) The assessing authority shall, in the manner prescribed, for the publication of the draft valuation list, give public notice that the authenticated list is open to inspection.
- 12. Duty of owner of property to report transfer/change of particulars.**--(1) The owner of every property shall, within a period of one month from the date of

occurrence of any transfer, demolition, destruction or addition, report to the assessing authority of the rating area :-

- (a) all transfers thereof by sale, gift, exchange or perpetual lease;
- (b) any increase in rent subsequent to the date on which the value of such property was last assessed;
- (c) the demolition or destruction of the property or any portion thereof;
- (d) any substantial addition to the property whether or not such addition has occasioned an increase in rent or any change in the usage of the property such as commercial, residential or rental status.

(2) If a building occupied by an owner for his residence and exempted from tax under clause (c) of Section 4 of the Act ceases to be so occupied, the owner shall, within thirty days, report the fact to the assessing authority.

13. Appeal and revision.-- (1) An appeal under sub-section (1) of Section 10 of the Act shall be preferred by means of a memorandum which shall be stamped as laid down in article 11 of schedule 11 of the Court Fees Act be accompanied by a certified copy of the order appealed against and be presented by the appellant in person, or through a duly authorized agent, or be sent by registered post.

(2) The appeal shall be decided after due notice to the assessing authority and consideration of any representation that may be made by it and after an opportunity has been given to the appellant and such other person as in the opinion of the appellate authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorized agent;

Provided that the Appellate Authority may before deciding the appeal itself hold or direct such further inquiry to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority.

(3) The result for the appeal shall forthwith be communicated to the assessing authority who shall attach the papers to the record of the case and make necessary entries in the register to be kept in Form P.T.8.

(4) The appeals against orders communicated under sub-rule (3) may be preferred, within sixty days of their communication, before Commissioner and such appeals shall be preferred by means of a memorandum, duly

accompanied by the proof of fee payment of Rs.1000/- on Form P.T.10, and a certified copy of the orders appealed against and be presented by the appellant in person, or through a duly authorized agent, or be sent by registered post and such appeals be decided after consideration of representation made by the Collector.

(5) An application for revision under sub-section (3) of Section 10 shall be written on plain paper, duly accompanied by a proof of fee payment of Rs.1000/- on Form P.T. 10 and by a certified copy of the order sought to be revised and be presented by the applicant in person or through a duly authorized agent, or be sent by registered post.

(6) The Additional Commissioner Inland Revenue (Provincial Taxes), AJK shall perform the functions assigned to Collector under the Act or these Rules.

14. Appointment of valuer.-- (1)The Government may, if it thinks fit, employ any person to determine the annual value of any property situated in any rating area in accordance with the provisions of Section 5 of the Act.

(2) Any person so employed shall have powers at all reasonable times after giving due notice and on production, if so required of authorization in that behalf from the assessing authority, to enter on survey and value any land or building in the rating area which the assessing authority may direct him to survey and value.

(3)Each valuer shall work under the orders of the assessing authority of the rating area in which the property to be valued is situated.

15. Tax Demand.--(1)The assessing authority shall maintain for each rating area, a tax demand and be in Form P.T.8.

(2)The demand notice contemplated by sub-section (1) of Section 15 of the Act shall be in Form P.T.9.

(3) The tax shall be paid within thirty days from the date of service of the demand notice on assessee provided that the assessing authority may, for reasons to be recorded, extend the period of such payment by a further period not exceeding thirty days.

(4) Each demand notice shall be accompanied by a challan in Form P.T 10 provided that when arrangements exist for door to door collection or for payment at the office of the assessing authority, it shall not be necessary to send a challan with the demand notice unless specially demanded by the assessee.

(5) An assessee may at his own expense remit the amount of tax to the Treasury by mean of money order, forwarding at the same time the challan in Form P.T.10 sent to him along with the notice.

(6) The tax shall be assessed and payable on annual basis for the year starting on 1st day of July of a year and ending on 30th day of June of the following year.

16. Collection of penalty.--(1) Before imposing a penalty under sub-section (1) of Section 15 of the Act, the assessing authority shall issue a notice to the assessee in Form P.T11 and shall give him an opportunity of showing cause against such imposition.

(2) The provisions of these rules for the recovery, custody and deposit of tax shall apply, so far as may be, to the recovery, custody and deposit of a penalty imposed under the Act.

(3) After a penalty has been imposed under Section 15 of Act, a demand notice in Form P.T12 shall be served on the assessee. The penalty shall be payable in lump sum and the provision of sub-rule (3) of rule 15, shall apply, so far as may be, to such notices.

17. Recovery of tax from tenants.--The notice provided by section 14 for the Act shall be in Form P.T14.

18. Collection of tax through tax-collecting staff.--(1)The Commissioner may by an order in writing authorize the payment of the tax in any rating area at the office of the assessing authority concerned or may appoint a tax collecting staff for any rating area on such terms as to furnishing of security and emoluments as he may deem fit.

(2) The staff so appointed shall work under the orders and control of the assessing authority, and shall be competent to visit an assessee at his residence or place of business with a view to collecting the tax and penalty, if any, imposed on him

(3) A member of such tax-collecting staff shall be furnished with such credentials to establish his authority as may be prescribed by the Commissioner.

(4) For every payment, except a payment made at a treasury, made under these rules an acknowledgement in Form P.T 15 shall forthwith be given to the person making the payment and the counterfoil retained.

19. Collection of tax and penalty as arrears of land revenue.-- The certificate

for recovery as arrears of land revenue of any sum due on account of tax or penalty which remains unpaid after the due date shall be in Form P.T.16.

20. Custody and payment into Government Treasury.- (1) In accordance with any instructions that may be issued by Government, the assessing authority shall be responsible for making necessary arrangements for the safe custody of all moneys received under the Act or under these rules until such time as the same can be paid into the Government treasury.

(2) All sums, other than those paid directly into a Treasury, received as tax or copying or inspection fees shall be deposited in the Government Treasury within 24 hours of the receipt thereof.

21. Refund and remission of tax.- (1) If an application made in this behalf or otherwise an assessing authority is satisfied, after such inquiry as it may consider necessary, that through a clerical or arithmetical mistake a tax has been assessed or a penalty has been imposed in excess of the due amount or on a person not liable, therefore, the said authority shall order remission of the wrongly assessed amount, and if such tax or penalty has been recovered, it shall order its refund.

(2) In case any refund of tax is ordered under sub-rule (1) the person concerned shall be entitled to get the amount of the said refund adjusted either against the amount of tax outstanding against him or against the amount of tax of the next following demand.

(3) For the purpose of sub-rule (2) the person entitled to the refund shall make an application to the assessing authority who will make an order for the necessary adjustment in the requisite register.

22. Fee for miscellaneous applications.-- An application, not otherwise provided under these rules, to be made to an assessing authority shall be accompanied by a proof of fee payment of Rs.500/-.

23. Inspection of registers, etc. and grant of copies.--(1) Any person may inspect any document, record or register other than a return or statement, made or prepared by or under the authority of Public Servant under the Act or these rules, and any objection preferred there under, in the custody of an assessing authority by making a separate written application on standard plain paper for every record to be inspected and on payment, in connection with every such application, by means of fee payment stamps on Form P.T 10 amounting to Rs.200/- for the first

hour and Rs.100/- for every succeeding hour.

(2) If the inspection is not concluded on the date of the application, it shall be continued from day to day till it is concluded.

(3) If the record to be inspected relates to a year other than the current year a search fee, in addition to fee payable under sub-rule (1), amount to Rupees 500/- payable on Form P.T10 shall be charged.

(4) A copy of an objection, a document, record or register not being a return or statement made or prepared under the Act or these rules, in the custody of an assessing authority shall be granted to any person on an application written on standard plain paper and on payment of fee, in Form P.T 10, amounting to :-

- (a) Rs.100/- of every entry in a register, draft valuation list or final valuation list;
- (b) Rs.100/- for every notice or summons issued by an assessing authority; and
- (c) Rs.100/- for every order on an objection, or assessment of annual value of tax and for every document not otherwise provided for.

(5) Any person making a return or statement under the Act or these rules or any successor in interest of such person may inspect or get a copy of the same in accordance with the last preceding rule, the copying fee payable being as under clause (c) of sub-rule (4).

24. Charitable institutions.--(1) The Collector, on an application of the Manager / Authorized Officer of any of the following institutions:-

- (a) an orphanage;
- (b) a hospital or dispensary;
- (c) an alms house;
- (d) a drinking water fountain for public use in a public place;
- (e) an infirmary for the treatment of animals;
- (f) a burial place;
- (g) a cremation ground;
- (h) a place for the disposal for the dead otherwise than by burial or cremation; and

- (i) an educational institution approved by Government may certify that the institution is a prescribed public charitable institution for the purposes of proviso (i) to clause (f) of sub-section (1) of section 4 of the Act.

(2) Where an institution has been certified under the last preceding sub-rule regular accounts of income and expenditure shall be maintained and such accounts shall be open to inspection by the Collector or by such other officer as he may appoint in this behalf to satisfy himself that the income of the property sought to be exempted, is being spent exclusively for a purpose for which the exemption was allowed.

(3) A certificate under sub-rule (1) shall be in Form P.T17, and shall, unless cancelled, continue in force until the next assessment, but shall be renewable by the Collector.

(4) If at any time, the Collector, on the basis of information received by him or on the report of the assessing authority, is for reasons to be recorded in writing, satisfied that he had wrongly issued any certificate under sub-rule (3) or that the institution concerned has ceased to be a charitable institution, he may cancel the certificate and inform the assessing authority accordingly.

(5) On the cancellation of a certificate the exemption allowed under it shall cease to be operative, and the property exempted in consequence thereof shall be liable to assessment of tax as no certificate had been issued.

(6) Every assessing authority shall maintain a register of certificates in Form P.T.18 and in case any certificate is lost, duplicate shall be issued on payment of a fee of Rs.500/- to be paid on Form P.T.10.

25. Prescribed authority.--(1)The assessing authority of an rating area shall, for the purposes of Section 14 and 15 of the Act, be the prescribed authority.

(2) For the purposes of sub-section (3) of Section 22 of the Act the assessing authority having jurisdiction in the area concerned shall be competent authority.

26. Mode of service of notice summons or order.--(1)Any notice, summons, order or other document required or authorized to be sent or served under or for the purpose of the Act or these rules may be sent or served either:-

- (a) by delivering it to the person to or on whom it is to be sent or served; or
(b) by leaving it at the ordinary or last known place of abode of that person or

in the case of a company at its registered office; or

- (c) by forwarding it by registered post or courier service addressed to that person at his ordinary or last known place of abode, or in the case of company at its office; or
- (d) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons), if there is no person on the premises to whom it can be delivered, by affixing it on some conspicuous part of the premises; or
- (e) without prejudice to the foregoing provisions of this sub-rule where the property to which the document relates is a place of business of the person to or on whom it is to be sent or served by leaving it or forwarding it by post addressed to that person at the said place or business.

(2) It shall normally be sufficient to address any notice, summons, order or other document required or authorized by or under the Act or these rules to be served on the owner or "occupier" of any premises by the description of the owner or occupier of the premises (naming them) without description.

27. Exemption.-- The exemption provided for by clause (c) of Section 4 of the Act in respect of a building occupied, by an owner for his residence, shall be subject to the following conditions :-

- (a) The building should be wholly occupied by the owner for his bona fide residence and no portion of it should be let out on rent;
- (b) The exemption shall not be available for a building or a portion thereof used for the purposes of carrying on any business or trade;
- (c) No owner shall be entitled to claim exemption for more than one building in a rating area;
- (d) The exemption shall be granted on yearly basis in accordance with the period of tax assessment and payment provided that the owner had occupied the building continuously for a period of one year immediately preceding 1st July on which the yearly period begins;
- (e) The owner shall furnish a true and correct declaration in Form P.T19 or make an application containing the same particulars on plain paper to the

Assessing Authority;

- (f) The owner shall not be entitled to the exemption if he does not submit the declaration or application referred to in condition;
- (g) before 1st July or within such extended time as the assessing authority may allow, and unless he proves to the satisfaction of the assessing authority that the building has been occupied for the bona fide residence of the owner for a continuous period of one year preceding 1st July, as the case may be;
- (h) The owner shall produce such further evidence and proof in support of his claim as the assessing authority may call for : and
- (i) If the assessing authority is satisfied that the building has not been occupied by the owner for his bona fide residence as for continuous period of one year preceding 1st of July the owner shall forfeit the exemption and shall pay tax in addition to the penalty that may be imposed on account of evasion of tax.

{The text against clause (g) is originally the part of clause (f)}

28. **Penalty.**--The prescribed authority may impose a penalty not exceeding fifteen thousand rupees on any person who contravenes any of the provisions of these rules.
29. **Attachment and Sale.**--The warrant to be issued under section (1) of Section 16 of the Act shall be in Form P.T.20.

FORM P.T 1

SEE RULE 5 (a) and 6 (1) (c)

PLACE RATING AREA YEAR

S. No	Name & No. of the sub division or mohallah & street in which the property is situated	Designation of property by Name type of the building etc.	Name parentage caste & residence of the owner	Total area of the site or land	Size of the building on the site according to plinth area	No. of storeys	No. of rooms	Present condition of the building
1	2	3	4	5	6	7	8	9

site rent if any payable by the owner of the building	In the case of land is not occupied by building the use to which the land is put	Gross annual rental value	Deduction allowed under section 5 of the Act				Annual Value proposed	Annual value fixed in pursuance of Objection if any	Annual value fixed in pursuance of appeal in any	REMARKS
			Clause (a)	Clause(b)	Clause (c)	Total				
10	11	12	13				14	15	16	17

FORM P.T.2
PUBLIC NOTICE FOR MAKING A RETURN OF ANNUAL RENT
[See Section 17 & 18 of the Act and Rule 6(1)(d)]

Office of the Assessing Authority
Rating Area.....

No. _____ dated _____

Whereas it is intended to assess the annual value of the immovable property situated in rating area, notice is hereby given for the information of the public in general and the owner, occupiers or lessees of buildings and land situated in the rating area in particular to submit to the undersigned in Form P.T. 4 obtainable from this office, a true and correct statement of the rent of the property situated in the rating area for the financial year within thirty days of the publication of this notice.

Assessing Authority

Rating Area.....

The assessing Authority may also issue notice in the Form P.T. 3, if necessary.

FORM P.T.3

NOTICE FOR MAKING A RETURN OF ANNUAL RENT

PRODUCTION OF ACCOUNTS OF RENT

[See Rule 6(1) (d)]

Office of the Assessing Authority

Rating Area.....

No. _____ dated _____

To

.....

.....

.....

Whereas it is necessary to assess the annual value of the immovable property, noted on the reverse, of which you are alleged to be the owner / occupier / lessee exclusively or jointly with others. You are hereby required to attend in person or by a representative authorized by you in writing and submit a true and correct statement of the rent of this property for the financial year..... in enclosed Form P.T. 4 to me at my office within in this behalf and produce or cause to be produced the account, within thirty days of the service of this notice, of the rent of this property for the financial year before me at my office on atsubmit a return

Further take notice that in case you fail to ----- as stated above, the annual produce a return

value for the purpose of the Azad Jammu and Kashmir Property Tax Act, 2015 will be assessed without any further opportunity being given to you.

Assessing Authority

Rating area

DESCRIPTION OF PROPERTY

1. Rating Area
2. Sub-division of Mohallah and street
3. No. of the property according to Property Register
4. Nature of the property
5. The use to which the property is supposed to put
6. Any other particulars which in the opinion of the authority issuing the notice may be necessary.

FORM P.T.4

RETURN OF RENT FOR FINANCIAL YEAR

[See Rule 6(1)(d)]

Name of the Sub-Division or Mohallah and street in which the property is situated	Number according to property register	Nature of property	Use to which the property is being put	Name parentage, caste and residence of the owner	Name, parentage, caste and residence of the present occupier	Particulars for the financial year under report			
						Name, parentage, caste and residence of person to whom let out	The period and the total rent for which let out	Deduction from gross annual rent claimed on account of rent of furniture let with property	Land revenue payable in respect of the property
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Continued----

Particulars for the year when property was last let out before the year under report				In case the property has never been let out, at what rent could it reasonably be let out during the year under report	Remarks
Year with name, parentage, caste and residence of the person to whom let out	The period and the total rent for which let out	Deduction from gross annual rent claimed on account for rent of furniture let with property	Year with name, parentage, caste and residence of the person to whom let out		
(11)	(12)	(13)	(14)	(15)	(16)

Note: Columns 11 to 15 are to be filled in only if columns 7 to 10 cannot be filled in,

Dated at the

FORM P.T.5
DRAFT VALUATION LIST
[See Rule 6(2)]

Rating AreaDate of publication of the list

Last date of filing objections Date or dates for filing objections

Place of hearing objections

Note: if an objection cannot be heard or disposed off on the date or dates specified above, it will be heard or disposed off on the succeeding working days.

Sub-division of mohallah	Street	No. of the property in the property	Nature of property	How used	Name, parentage, caste and residence of the owner	Name, parentage, caste and residence of the Occupier
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Gross annual rent assessed	Gross annual rent assessed under clause (a)	Gross annual rent under Clause (b)	Gross annual rent under Clause (c)	Gross annual rent Total	Annual value proposed to be assessed	Deduction allowed under Section 5 of the Act.
(8)	(9)	(10)	(11)	(12)	(13)	(14)

FORM P.T.6

REGISTER OF PUBLICATION OF DRAFT VALUATION LIST

[See Rule 7(3)]

Rating Area

S. No	Sub-division or mohallah and street	Total No. of properties in the list	Date of publication	How published	No. of the persons actually affected from publication	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM P.T.7
REGISTER OF OBJECTIONS
[See Rule 8(2) & 10(4)]

Rating Area

Year

S. No	Date of Receipt	Name, parentage, caste and residence of the objector	No. of the property in the property register about which objection is made	Nature of objection	Abstract of the order made	Name of the authority deciding the objection	Result of appeal, if any, with date of order	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM P.T.8

TAX DEMAND AND RECEIPT REGISTER

[See Rule 13(3) and 15 (1)]

Rating Area

Year

S. No	Sub-division or mohallah	Street	No. of the property in the property register	Name, parentage, caste and residence of the owner	Annual value assessed	AMOUNT OF TAX			
						Balance of tax and penalty, if any, from last year	Tax demand for current year and due date of payment	Penalties imposed during the current year	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

RECOVERIES		REMISSION OR REFUND ALLOWED			Remarks
Receipt No and date	Amount	Date of Order	Amount Remitted or Refunded	Balance at the close of the year to be carried forwarded	
(11)	(12)	(13)	(14)	(15)	(16)

FORM P.T.9
NOTICE OF DEMAND
[See Rule 15(2)]
Office of the Assessing Authority
Rating Area.....

No. _____ dated _____

To
.....
.....

Take notice that for the assessment year a sum of Rs..... has been determined to be payable by you as property tax in respect of property / properties specified hereunder.

2. You are required to pay a sum of Rs..... being the amount of the 1st / 2nd installment of the tax within thirty days of the service of this notice to the Treasury Officer / Agent of a bank authorized to Sub-Treasury Officer who accept money on behalf of Government at when you will be granted a receipt. A challan in Form PT 10 is enclosed for the purpose.

3. If you do not pay the amount of the installment on or before the date specified above, you will be liable under Section 15(1) of the Act, to pay a penalty not exceeding of the amount of the installment.

4. You are also informed that a further sum of Rs..... Is recoverable from you as arrears of Property Tax in respect of the said property / properties for the years in respect of which penalty is also chargeable under Section 15 of the Azad Jammu and Kashmir Property Tax Act, 2015.

Assessing Authority
..... **Rating Area**

(Seal of Assessing Authority)

“NOTE: 1. If payment is made by cheque it should be drawn on the local branch of a bank and it should be forwarded to the Treasury Officer along with the enclosed challan.”

2. If payment is made by money order the money order commission should be paid by the remitter, the money order should be addressed to the Treasury Officer of the district and the enclosed challan should be forwarded to him separately, quoting the number and the date of the money order in the forwarding letter.

Description of the property / properties

..... Rating Area

1	2	3	4	5	6
Name of the Property in the property register	Situation	Use to which property is being put	Annual value	Amount of the installment	Remarks

FORM PT 10

[See rule 15(4) of the Azad Kashmir Property Tax Rules, 2015]

COUNTER
FILE

Book No:

S. No:

Assessee's/Department's/Treasury/
Copy

Book No.____

Sr. No. ____

D. No. ____

Year ____

P.U. No.____

Owner. ____

Amount. ____

Issue Date.

Due Date.____

Prepared by:

ASSESSING
AUTHORITY

Rating Area	Zone	Area	Property No.			Issue Date	Due Date for Payment		
Name of Owner with parentage						Four Years Tax Payment Details			
						Demand No.	year	Tax Due (Rs.)	Tax Paid (Rs.)
Type Commercial Residential	Use self rented	category in valuation Table	location at road	land area (sq. yards) & rate applied	covered area (sq. ft) & rate applied	Current Year's tax. Rs.			
(I) comm (ii) Res. (iii) others	(i) Self (ii)Rented		(i) Main (ii) off	Total	Total	Payable upto due date Rs.			
						After due date Rs.			
						Arrear (if any) yearsRs.			
						Total Tax payable Rs.			
Annual rental Value Assessed Rs. _____						Treasury Receipt No. & Date			
Challan prepared by			Challan checked by			Sd/- Seal of Assessing Authority	Sd/- Seal of Treasury officer with amount of tax received	Head Account Property Tax	

FORM P.T.11

NOTICE TO SHOW CAUSE AGAINST IMPOSITION OF PENALTY

[See Rule 16(1)]

Office of the Assessing Authority

Rating Area.....

No. _____ dated _____

To

.....

.....

Whereas, you have not paid the sum of Rs..... within the specified period in accordance with the notice of demand served on you on You are hereby informed that unless you appear personally or through a duly appointed agent before me at my office on and prove to my satisfaction that the failure to pay this amount was not willful, you will be liable to a penalty not exceeding of the amount of the tax so remaining unpaid.

If you do not appear as directed above, the case will be decided in your absence.

Prescribed Authority

Rating Area.....

(Seal of Authority)

FORM P.T.12
NOTICE ON DEMAND OF PENALTY
[See Rule 16(3)]

Office of the Assessing Authority
Rating Area.....

No. _____ dated _____

To
.....
.....
.....

Whereas, I am satisfied that you have willfully failed to pay the Tax assessed on you in connection with the under mentioned property for the assessment year within the period prescribed in the notice of demand served on you on I, therefore, impose on you under Section 15 of the Azad Kashmir Property Tax Act, 2015 a penalty amounting to Rs..... which you are required to pay along with the amount of the unpaid tax on or before to the treasury Officer / Sub-Treasury Officer/Bank authorized to accept money on behalf of Govt at..... when you will be granted a receipt. A challan in Form PT 10 is enclosed for the purpose.

2. Further take a notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as it is an arrear of Land Revenue.

Assessing Authority
Rating Area.....

(Seal of Assessing Authority)

Description of Property

1. Rating Area
2. No. of the Property according to the Property Register
.....
3. Sub-Division of Mohallah and Street
4. Nature of the property
5. Use to which the Property is being put
6. Any other particulars that may in the opinion of the Authority issuing the notice may be necessary.

Note: if the tax is assessed with regard to more properties, than one, the particulars of all such properties shall be given.

FORM P.T.13

Notice of Amendment in Valuation List

[See Rule 9]

Office of the Assessing Authority

Rating Area.....

No. _____

dated _____

To

.....
.....
.....

In view of information received by me with regard to the under-mentioned property owned / occupied by you, it is necessary to amend the valuation list for the reason and in the manner indicated below so far as it relates to this property

2. You are hereby required to file objections, if any, to the proposed amendment within 14 days of the service of this notice.

3. In case you fail to file objections within the period specified above, the proposed amendment will be given effect to and will be binding on all concerned.

Assessing Authority

Rating Area.....

(Seal of Assessing Authority)

DESCRIPTION OF PROPERTY

1. Rating Area.....
2. Sub-Division or Mohallah and Street.....
3. No. of the Property according to the Property Register.....
4. Type of the property.....(House, Bungalow, shop, vacant land, etc.).....

Objection should be made on a plain judicial paper bearing court-fee stating briefly in numbered paragraphs the grounds of objections.

FORM P.T.14
NOTICE OF TENANTS'S LIABILITY OF TAX

[See Rule 17]

Office of the Assessing Authority

Rating Area.....

No. _____ dated _____

To

.....
.....
.....

Whereas, a sum of Rs..... due from Mr..... son of..... caste resident of Tehsil district on account of tax in respect of the under-mentioned property for the assessment year is in arrears and whereas you are liable as a tenant to pay rent to the said person for this property. You are hereby required under Section 14 of the Azad Kashmir Property Tax Act, 2015 to make all future payments of the entire rent (whether the same has accrued or not) direct to the undersigned until the said arrears are cleared.

2. You are required to intimate through registered post to the undersigned, within 15 days of the receipt of this notice, the amount of rent payable by you and the date on which it falls due, so that a challan in Form PT 10 may be sent to enable you to make the payment of the amount due.

3 If you do not pay to the undersigned the periodical rent or necessary portion thereof within thirty days of its falling due in compliance with this notice you will be liable under Section 15(1) of the Act to a penalty which may amount to the tax due and the tax and penalty which may be recovered from you by attachment and sale of your movable/immovable property as arrears of Land revenue as though you were the owner of the said property.

Assessing Authority
Rating Area.....

(Seal of Assessing Authority)

Description of Property

1. Rating Area
 2. Sub-Division or Mohallah and Street
 3. No. of the Property according to the Property Register
.....
 4. Nature of the property
 5. Use to which the Property is being put
.....
 6. Any other particulars that may in the opinion of the Authority issuing the notice
may be necessary.
-

Note: if the tax is assessed with regard to more properties, than one, the particulars of all such properties shall be given.

FORM P.T.15 TAX BILL AND RECEIPT (COUNTERFOIL) [See Rule 18 (4)]	FORM P.T.15 TAX BILL AND RECEIPT (COUNTERFOIL) [See Rule 18 (4)]
Book No..... Receipt No.... Dated	Book No... Receipt No.... Dated
1. No. in demand register with year	1. No. in demand register with year
2. Date by which the tax is / was payable Tax Rs.....	2. Date by which the tax is / was payable Tax Rs.....
3. Amount Penalty imposed if any ... Rs....	3. Amount Penalty imposed if any ... Rs....
Total Rs.....	Total Rs.....
4. Particulars of the persons from whom the.....	4. Particulars of the persons from whom the.....
Date of receipt Amount Received Rs..... Progressive daily total of receipt Rs..... Signature of Collecting officer <div style="text-align: right;">(Seal)</div>	Date of receipt Amount Received Rs..... Progressive daily total of receipt Rs..... Signature of Collecting officer <div style="text-align: right;">(Seal)</div>

FORM P.T.16

[See Rule 19]

Office of the Assessing Authority

Rating Area.....

No. _____ dated _____

To

The Collector

District _____

This is to certify that the sum of Rs..... is due from
Mr..... son/ daughter/ wife of..... caste..... resident
of Tehsil..... District..... under Section 16
of the Azad Jammu and Kashmir Property Tax Act, 2015. It is required that the amount
may be recovered as arrears of land revenue:-

Details--

Tax Rs.....

Penalty Rs.....

Assessing authority

Rating Area.....

(Seal of Assessing Authority)

FORM P.T.17
Certificate of Charitable Institutions
[See Rule 24 (3)]
Office of the Collector
Rating Area.....

No. _____ dated _____

It is to certify that the institution, the particulars of which are noted below, is a Charitable Institution within the meaning of clause (f) of Section 4 of the Azad Jammu and Kashmir Property Tax Act, 2015.

Particulars of the Institution

Collector
Rating Area.....(Seal)

Note:-The attention of the authority issuing the certificate is invited to provisos (i) and (ii) of clause (f) of Section 4 of the Act.

No. of Renewal	Year for which renewed	Signature of the renewing Authority	Remarks
1	2	3	4

FORM P.T.18

Register of Certificate of Charitable Institutions

[See Rule 24 (6)]

S. No	Name of the Institution	Head Office of the Institution	No. of the Certificate	Date on which Certificate issued	Date of renewal	Year for which renewed
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date on which cancelled	Remarks	No. of Renewal	Year for which renewed	Signature of renewing Authority	Remarks
(8)	(9)	(10)	(11)	(12)	(13)

FORM P.T.19
[See Rule 27 (e)]

To

The Assessing Authority,
..... District

I, Son/daughter/wife of
resident of Solemnly affirms as follows:-

- (i) I own property number in rating area.
- (ii) The said property is a building occupied for my bona fide residence since up-to-date.
- (iii) The annual value of the said property has been shown in the current valuation list of rating area to be rupees
- (iv) In addition to the said property I own the following properties of annual values shown against each in Rating area:-
 - (a)
 - (b)
 - (c)
- (v) Total amount of values of land and buildings owned by me in Rating area is
- (vi) Neither any portion of the said property No..... has been lent on rent nor any trade or business is being carried thereon.
- (vii) I undertake to inform the Assessing Authority as soon as said property ceased to be occupied for my *bona fide* residence.

1.....Name and signature of the owner

2..... Address

FORM P.T.20
WARRANT FOR DISTRESS AND SALE OF MOVABLE PROPERTY,
ATTACHMENT AND SALE OF IMMOVABLE PROPERTY
[See Rule 29]

To

.....
.....

Whereas was served with a notice of demand under the Azad Jammu and Kashmir Property Tax Act, 2015, and whereas he has not paid the sum of Rs..... as property tax and Rs..... as penalty within the time specified in the said notice. These are to command you to attach the movable / immovable property of the said and unless the said pay to you the said sum of Rs..... together with Rs.....as the cost of recovery within days of the attachment of said movable / immovable property you should put it to sale to recover the aforesaid amounts out of its sale-proceeds.

You are further commanded to return this warrant on or before with an endorsement certifying the day on which and manner in which it has been executed, or why it has not been executed.

Given under the seal of the Collector, this day of

(Seal)

Collector

Rating Area.....

* * * * *