

EXTRAORDINARY

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**THE
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

**GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—LAW DEPARTMENT**

Jammu, the 21st April, 2010.

The following Act as passed by the Jammu and Kashmir State Legislature received the assent of the Governor on 20th April, 2010 and is hereby published for general information :—

**THE JAMMU AND KASHMIR TAXATION LAWS
(AMENDMENT) ACT, 2010.**

(Act No. IX of 2010)

[20th April, 2010].

An Act to amend the Jammu and Kashmir Excise Act, Samvat 1958 and the Jammu and Kashmir Levy of Tolls Act, Samvat 1995.

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Be it enacted by the Jammu and Kashmir State Legislature in the Sixty-first Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Jammu and Kashmir Taxation Laws (Amendment) Act, 2010.

(2) It shall come into force from the date of its publication in the Government Gazette.

CHAPTER I

Amendments to the Jammu and Kashmir Excise Act, Samvat 1958

2. *Amendment of section 3 of the Jammu and Kashmir Excise Act, Samvat 1958.*—In section 3 of the Jammu and Kashmir Excise Act, Samvat 1958 (hereinafter referred to as the 'principal Act'), in clause (i), for the words "ordered under" the words "ordered or the penalty imposed consequent upon breach of any agreement, under" shall be substituted.

3. *Amendment of section 35-A of the Jammu and Kashmir Excise Act, Samvat 1958.*—In section 35-A of the principal Act, in sub-section (1), for the words "Judicial Magistrate", the words "Judicial Magistrate or an Executive Magistrate" shall be substituted.

4. *Amendment of section 48 of the Jammu and Kashmir Excise Act, Samvat 1958.*—In section 48 of the principal Act,—

- (i) for the words "three thousand rupees", the words "ten thousand rupees" shall be substituted ; and
- (ii) in the proviso thereto,—
 - (a) in clause (i), for the words "two thousand rupees", the words "five thousand rupees" shall be substituted ;
 - (b) in clause (ii), for the words "one thousand rupees", the words "three thousand rupees" shall be substituted ; and
 - (c) in clause (iii), for the words "five hundred rupees" and "two thousand rupees", the words "one thousand rupees"

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and "four thousand rupees" shall respectively be substituted.

5. *Amendment of section 60 of the Jammu and Kashmir Excise Act Samvat 1958.* In section 60 of the principal Act,—

- (i) in sub-section (1), for the words "ten thousand rupees" and "two thousand rupees", the words "fifteen thousand rupees" and "five thousand rupees" shall respectively be substituted.
- (ii) in the first proviso to sub-section (1), for the words "ten thousand rupees" and "two thousand rupees", the words "fifteen thousand rupees" and "five thousand rupees" shall respectively be substituted.

CHAPTER II

Amendments to the Jammu and Kashmir Levy of Tolls Act, Samvat 1995

6. *Amendment of section 3, Act VIII of Samvat 1995.*—In section 3 of the Jammu and Kashmir Levy of Tolls Act, Samvat 1995 (hereinafter referred to as 'the principal Act'), the full stop appearing at the end of sub-section (2) shall be substituted by the semicolon and thereafter, the following proviso shall be added, namely :—

"Provided that a vehicle carrying goods beyond the limit/capacity prescribed under the Motor Vehicles Act, 1988 shall be liable to pay double the amount of basic toll fixed for such vehicle."

7. *Amendment of section 8, Act VIII of Samvat 1995.*—In section 8 of the principal Act for the words and figures "five times" and "500/- rupees", the words "ten times" and "one thousand rupees" shall respectively be substituted.

(Sd.) MOHAMMAD ASHRAF,

Additional Secretary to Government,
Law Department.