



**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.

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**PART III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—DEPARTMENT OF LAW, JUSTICE  
AND PARLIAMENTARY AFFAIRS

Srinagar, the 23rd July, 2016.

The following Act as passed by the Jammu and Kashmir State Legislature received the assent of the Governor on 23rd July, 2016 and is hereby published for general information :—

THE JAMMU AND KASHMIR GENERAL SALES TAX  
(AMENDMENT) ACT, 2016

(Act No. XII of 2016)

[23rd July, 2016.]

An Act to amend the Jammu and Kashmir General Sales Tax Act, 1962.

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

1. *Short title and commencement.*—(1) This Act may be called the Jammu and Kashmir General Sales Tax (Amendment) Act, 2016.

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

2. *Amendment in section 25-D, Act XX of 1962.*—In the Jammu and Kashmir General Sales Tax Act, 1962, in section 25-D, after the fourth proviso, the following proviso shall be added, namely :—

“Provided also that the Government may, notwithstanding any Judgment, decree or order of any court or tribunal, or anything contained in this Act, if it is of the opinion that it is expedient to do so in public interest, and subject to such conditions as it may consider necessary, by notification grant one time immunity from penalty for any offence under this Act and/or allow remission of interest on arrears of admitted or assessed tax accrued up to the accounting year 2015-16 in favour of any dealer having defaulted in the payment of tax during the said accounting years provided the entire principal amount of admitted or assessed tax for the said period is cleared by the said dealer within such period, not exceeding six months from the date of notification, as may be specified in such notification.”

(Sd.) ACHAL SETHI,

Additional Secretary to Government,  
Department of Law, Justice and Parliamentary Affairs.