

The Taxation Laws (Extension to Jammu and Kashmir) Act, 1972

(ACT NO. 25 OF 1972)

[*As on the* 28*th June*, 2025]

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AMENDING ACT

The Repealing and Amending Act, 1978 (38 of 1978).

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LIST OF ABBREVIATIONS USED

Cl., cls.	*for*	Clause, clauses.
Ins.	,,	Inserted.
Notifn.	,,	Notification.
S., ss.	,,	Section, sections.
Sch.	,,	Schedule.
Subs.	,,	Substituted.
w.e.f.	,,	with effect from.

THE TAXATION LAWS (EXTENSION TO JAMMU AND KASHMIR) ACT, 1972

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
2. Extension of certain taxation laws to Jammu and Kashmir and amendments thereto.
3. Constitution of references to Code of Criminal Procedure, 1898.
4. Power to remove difficulties.

THE SCHEDULE [*Repealed*.]

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THE TAXATION LAWS (EXTENSION TO JAMMU AND KASHMIR) ACT, 1972

ACT NO. 25 OF 1972

[*6th June,* 1972.]

An Act to provide for the extension of certain taxation laws to the State of Jammu and Kashmir.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. Short title and commencement.—(*1*) This Act may be called The Taxation Laws (Extension to Jammu and Kashmir) Act, 1972.

(*2*) It shall come into force on the 1st day of July, 1972.

2. Extension of certain taxation laws to Jammu and Kashmir and amendments thereto.—(*1*) The provisions of Chapter VII of the Finance (No. 2) Act, 1971 (32 of 1971), and all rules made and notifications issued by the Central Government, and all regulations made by the Central Board of Excise and Customs, thereunder shall extend to, and come into force in, the State of Jammu and Kashmir.

(*2*) The Tax on Postal Articles Act, 1971 (47 of 1971), and the Inland Air Travel Tax Act, 1971 (48 of 1971), and all rules made and notifications issued by the Central Government thereunder shall extend to, and come into force in, the State of Jammu and Kashmir.

[1]* * * * *

3. Constitution of references to Code of Criminal Procedure, 1898.—The reference to the Code of Criminal Procedure, 1898 (5 of 1898), in Chapter VII of the Finance (No. 2) Act, 1971 (32 of 1971), and in section 8 of the Inland Air Travel Tax Act, 1971 (48 of 1971), shall, in relation to the State of Jammu and Kashmir, be construed as a reference to the corresponding law in force in that State.

4. Power to remove difficulties.—If, in or in relation to the State of Jammu and Kashmir, any difficulty arises in giving effect to the provisions of Chapter VII of the Finance (No. 2) Act, 1971 (32 of 1971), or of the Tax on Postal Articles Act, 1971 (47 of 1971), or of the Inland Air Travel Tax Act, 1971 (48 of 1971), now extended to the State of Jammu and Kashmir, the Central Government may, as occasion may require, by order notified in the Official Gazette, make such provisions or give such directions, not inconsistent with the provisions of that Chapter or Act, as appear to it to be necessary for the removal of the difficulty:

Provided that no such order shall be made under this section after the expiration of two years from the commencement of this Act.

1. Ss. (*3*) rep. by the Repealing and Amending Act, 1978 (38 of 1978), s. 2 and Sch. I (w.e.f. 26-11-1978).

[*THE SCHEDULE.*] *Rep. by the Repealing and Amending Act,* 1978 (38 of 1978)*, s.* 2 *and the First Schedule* (w.e.f. 26-11-1978).

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STATEMENT OF OBJECTS AND REASONS

With a view to mobilising additional resources, a tax called the foreign travel tax was levied under Chapter VII of the Finance (No. 2) Act, 1971, in respect of every international journey by a passenger, where the fare for such journey is paid or is payable in Indian currency. Similarly, for meeting the expenditure for relief of Bangla Desh refugees, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, provided respectively for the levy of tax on certain postal articles transmitted by post and on fares paid by passengers for inland air journeys.

2. The subject matter of the aforesaid Chapter and Acts is relatable the residuary entry, namely, entry 97 of List I in the Seventh Schedule to the Constitution. Under that entry as it stood at the time of enactment of the aforesaid Chapter and Acts, Parliament had no power to extend the said Chapter and Acts to the State of Jammu and Kashmir.

3. Under article 370 of the Constitution, entry 97 in List I has since been applied to the State of Jammu and Kashmir with necessary modifications. The Bill accordingly seeks to extend the aforesaid Chapter and Acts to that State with effect from the 1st July, 1972.

NEW DELHI; K. R. GANESH.

The 17*th May*, 1972.

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