

THE AZAD JAMMU & KASHMIR INCOME TAX
(AMENDMENT) ACT, 1956
(Passed Under Council Order No. 96/56 Dated 17-3-1956)

Whereas it is expedient to amend the Jammu and Kashmir Income Tax Act of 1991 (Bikrami) it is hereby enacted as follows :-

1. (i) This Act may be called the Azad Jammu and Kashmir Income Tax Amendment Act, 1956.
(ii) It shall come into force with effect from the assessment year 1956-57 and shall extend to the whole of Azad Jammu and Kashmir Territory.

2. The following shall be substituted as schedule I to the Jammu and Kashmir Income Tax Act, 1991 (Bikrami):-

"A" In the case of every individual, Hindu undivided family, unregistered firm and other association of persons not being a registered firm of a company or local authority :-

Rates :

1. Where the total income is Rs: 4,000/- Six pies in the or upwards, but less than Rs: — 5,000/- Rupee. per annum.
2. Where the total income is Rs: 5,000/- Nine pies in the or upwards, but less than Rs: — 10,000/- Rupee. per annum.
3. Where the total income is Rs: 10,000/- One anna in or upwards, but less than Rs: 15,000/- the rupee. per annum.
4. Where the total income is Rs: 15,000/- One anna and or upwards, but less than Rs: — 20.000/- six pies in the per annum. tupee.
5. Where the total income is Rs: 20,000/- Two annas in or upwards, but less than Rs: — 30,000/- the rupee. per annum.
6. Where the total income is Rs: 30,000/- Three annas in

or upwards, but less than Rs: — 45,000/- the rupee.
per annum.

In the case of every company, registered firm Three annas in

and local authority when its total income is the rupee.
than Rs. 45,000/-
per annum.

In case A and B above :-

Where the total income is Rs: 45,000/- Four annas in
or upwards, but less than Rs: 1,00,000/- the rupee.
per annum.

Where the total income is Rs: —1,00,000/- Five annas in
or upwards per annum. the rupee.

Provided that there shall be deducted from the total income
of the assessee who is a Government servant an amount equal to
1/6th of his income earned by him from his salary as Government
servant included in his total income but not exceeding Rs: 1,000/-
and no income tax shall be payable on such deduction and for the
purposes of determining the rates at which income tax is payable
by the assessee his total income shall be deemed to be the total
income computed without deduction allowed above :

Provided also that in the case of salaries where the income
tax has been deducted or is deductible at source in accordance
with the rates contained in Schedule I in force immediately
before the enforcement of this schedule, that schedule shall be
deemed to have been in force during the assessment year 1956-
57.