

ENTRY TAX ON GOODS ACT, 2000

(Amended upto March 2009)

THE JAMMU AND KASHMIR ENTRY TAX ON GOODS, ACT 2000

(Act No. IV of 2000)

[3rd April, 2000]

An Act further to provide for levy of Entry Tax on Goods in the State of Jammu and Kashmir.

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

1. Short Title and Commencement

(1) This Act may be called the Jammu and Kashmir Entry Tax on Goods Act, 2000.

(2) It shall come into force on such date¹ as the Government may, by notification in the Government Gazette appoint.

2. Definitions

(1) In this Act, unless the context otherwise requires, -

(a) "Checkpost" means any notified area declared as checkpost under section 15-A of the Jammu and Kashmir General Sales Tax Act, 1962;

(b) "goods" means all kinds of moveable property, materials, articles and commodities brought into the State of Jammu and Kashmir for use or consumption;

(c) "Government" means the Government of Jammu and Kashmir;

(d) "importer" means a person who brings or causes to be brought goods into the State of Jammu and Kashmir from any place outside the State for use or consumption within the State;

(e) "persons" means an individual or body of individuals, whether incorporated or not, and also a Hindu undivided family, a firm, a society, a club, an individual, a company, an association, a local authority or a State Government;

(f) “prescribed” means prescribed by rules made under this Act;

(g) ¹[***];

²[(h) “scheduled goods” means the goods as specified under the provisions of the Jammu and Kashmir General Sales Tax Act, 1962 or the Jammu and Kashmir Value Added Tax Act, 2005 and include Motor Spirit and Diesel Oil as defined under the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, Samvat 2005 (1948 A.D.)];

(h) “State means the State of Jammu and Kashmir.

(2) words and expressions used but not defined in this Act shall have the same meaning as assigned to them under the Jammu and Kashmir General Sales Tax Act, 1962.

3. Incidence and levy of tax

³[(1) Subject to the provisions of this Act and the rules made there under, there shall be levied a tax on the entry of scheduled goods into the State, to be called “entry tax” at the rates as may be notified from time to time under the Jammu and Kashmir General Sales Tax Act, 1962, the Jammu and Kashmir Value Added Tax Act, 2005 or the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, Samvat 2005, as the case may be, and such tax shall be charged and collected at the checkpost by such authority and in such manner as may be prescribed:

Provided that no entry tax shall be levied or collected on scheduled goods –

- (i) the value of which does not exceed rupees five thousand; or
- (ii) which are by any person in consequence of transfer of residence into the State; or
- (iii) where, through documentary evidence, it is established that –

¹ Omitted vide Act No. XIII of 2007 dated 11.9.2007

² Substituted vide Act No. XIII of 2007 dated 11.9.2007

³ Substituted vide Act No. XIII of 2007 dated 11.9.2007

¹[(a) the goods are imported into the State by a person in connection with tourism or pilgrimage.

Explanation: - For the purpose of this sub-clause, the person means a person visiting the State temporarily in connection with tourism or pilgrimage.]

(a) the goods imported are the same which had moved outside the State in connection with repairs/maintenance.]

(2) The Government may subject to such conditions as may be prescribed exempt wholly or in part any class or description of goods by quantity or value, or both from payment of entry tax.

4. **Seizure of goods and levy of penalty**

(1) No person shall import scheduled goods exceeding such quantity or value, or both, as may be prescribed by the Government unless he/she is in possession of, –

- (i) a bill of sale or delivery note or declaration or certificate of ownership containing such particulars as may be prescribed; or
- (ii) a way bill in such form and containing such particulars as may be prescribed; or
- (iii) a building permission for Municipal Committee, Notified Area Committee or any other authority, as the case may be, in cases where the goods are meant for consumption in construction; or
- (iv) documents of ownership of motor vehicle.

(2) If a person liable to pay entry tax under this Act fails to pay such tax the officer incharge of the checkpost may, after hearing the said person and for reasons to be recorded in writing, order seizure of such

¹ Sub-clause (a) of clause (iii) of Proviso to Sub section (1) of Section 3 substituted vide J&K Taxation Law Amendment Act, 2009

goods. The goods seized shall be released only on payment of tax leviable under this Act.

(3) Any person carrying the goods with documents specified in sub section (1), which are fake or false in respect of any particulars containing therein, shall be liable to penalty, which shall be equal to double the amount of entry tax payable on such goods:

Provided that before levying penalty, the affected person shall be given a reasonable opportunity of being heard. A certified copy of the order levying penalty or dropping the proceedings shall be issued to the said person.

5. Burden of Proof

In case any person claims that he is not entitled to pay entry tax under this Act, the burden of proof shall be on that person.

6. Application of certain provisions of the Jammu and Kashmir General Sales Tax Act, 1962.

The provisions of the Jammu and Kashmir General Sales Tax Act, 1962 relating to appeal, revisions, appellate tribunal, power to withdraw and transfer cases, recovery of fines, taxes or penalty ¹[refund of taxes and penalties, power to take evidence on oath] powers by authorised person, powers to give instructions and determination of issues shall, mutatis mutandis, apply to all such proceedings under this Act.

7. ¹*]**

8. Power to make rules

The Government may, by notification in the Government Gazette makes rules for carrying out the purposes of this Act.

¹ Omitted vide Act No. XIII of 2007 dated 11.9.2007

SCHEDULE-1

[See Clause (1) of Sub Section (1) of Section 2]

Deleted vide Act No. XIII of 2007 dated 11.9.2007

SCHEDULE-II
[See Section 3(1)]

Deleted vide Act No. XIII of 2007 dated 11.9.2007