

Government of Jammu & Kashmir
J&K Civil Sectt. : Finance Department

NOTIFICATION
Jammu, the 3rd April, 2000.

SRO 92 :- In exercise of powers conferred by Section 8 of the Jammu & Kashmir Entry Tax on Goods Act, 2000 (Act No. IV of 2000), the Government hereby makes the following rules; namely: -

- 1) Short title and Commencement---- (1) These Rules may be called “Jammu and Kashmir Entry Tax on Goods Rules, 2000”.

(2) They shall come into force with immediate effect.
- 2) Definitions – (1) In these rules, unless the context otherwise requires:-
 - a) “Act” means the Jammu & Kashmir Entry Tax on Goods Act, 2000;
 - b) “Commissioner” means Commissioner Sales Tax, Jammu & Kashmir Government;
 - c) “Form” means a form appended to these rules;
 - d) “Officer Incharge” means an officer Incharge of Notified area/Checkpoint or an inspector posted at such place; and
 - e) “Section” means section of Jammu and Kashmir Entry Tax on goods Act, 2000.
(2) Words and expressions used, but not defined in these rules, shall have the same meanings respectively assigned to them in the Jammu and Kashmir Entry Tax on Goods Act, 2000 or Jammu and Kashmir General Sales Tax Act, 1962 or the Rules framed thereunder as the case may be.
- 3) Payments ---- (1) The Officer Incharge shall prepare a receipt in form ET-1 in duplicate, retain carbon copy/counterfoil with him, and give the original copy thereof to the person incharge of the goods in token of having received the amount of tax or penalty or cost in disposing of the goods in public auction, as the case may be.

(2) All payments under section 3 of the Act, shall be made on form ET-II.
- 4) Recovery ---- In case the amount of tax or penalty is not paid within one month of the seizure of the goods under section 4 of the

Act, the Officer Incharge shall have the power to dispose of the goods by auction and remit the sale proceeds towards the recovery of tax, penalty and costs incurred on auction, if any. The remainder amount shall be refunded to the person concerned.

Provided that if at any time before the auction of the seized goods, the importer pays the tax, penalty and costs, if any, incurred towards holding the auction, the officer Incharge may after satisfying himself that all dues have been fully paid by the importer, cancel the auction and return the detained goods to the concerned importer.

5) Auction of seized goods ---- The provisions of sub rule (m), (n) and (o) of Rule 40 of the Jammu & Kashmir General Sales Tax Rules, 1963 shall apply mutatis-mutandis, in respect of auction of seized goods under these rules.

6) Booking of Goods by the transport/forwarding Agencies ---- (1) No transport agency, forwarding, clearing agency or any other carrier of goods shall accept for booking any consignment of Goods liable to tax in the State under the Act, unless the consignment is covered by a way bill or delivery note or declaration or certificate of ownership containing such particulars of form ET-III or ET-IV or ET-V or ET-VI as the case may be.

(2) Forms of way bill, serial numbered in a consecutive order, shall be printed by the transport or forwarding agency or any other carrier of goods. The last serial Number shall be 100000, whereafter a fresh series of waybill shall be used and intimation thereof given to the officer Incharge or any other person authorized by the Commissioner in this behalf before bringing it in use.

(3) The waybill shall be in triplicate, the first foil shall be retained by the transport/forwarding agency and 2nd and 3rd foils shall be presented to the Officer Incharge. The Officer Incharge after satisfying himself that the goods under transport are completely in accordance with the particulars contained in the waybill or the bill of sale or certificate of ownership shall retain the 2nd foil with himself and deliver the 3rd foil to the person Incharge of goods after stamping it with the words "checked and found in order";

Provided that if transporter or person Incharge of goods importing goods in the State through Check Post is unable to present to the Officer Incharge a waybill or certificate of ownership for a sufficient reason, he shall furnish a declaration certificate on form ET-V at the Checkpost.

- 7) Appeals ---- The provisions of rule 48, 49, 50, 51, 52, 54, 55, 56 and 57 alongwith the forms thereto of the Jammu and Kashmir General Sales Tax Rules, 1963 shall apply, mutatis-mutandis, in respect of the appeals and revisions to the made under these rules.

By order of the Government of Jammu and Kashmir.

Sd/-
Principal Secretary to Govt.
Finance Department