ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1960

T he 31st March 1960 NO.LJL. /60.-—CI'he lollowing Act of the Assam Legislative Assembiy ywbich received the assent of the Governor is hereby published for general information. (Received the assent of the Governor on the 31st March 1960) ASSAM ACT No.X OF 1960 THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1960 (As passed by the Assembly) z;published ill the Assam Gazelle, Extraordinary, dated the 31st March 1960] Act further to amend Ihe Assam (Sales of Petroleum and Petjoleum Produ,Ls, including Preamble. Short title, extent and commence- mente Amendment of Assatn 1956. Spirit and Lubricants) Taxation Act, 1955. IVhereas it is expedient further to amend the Assam (Sales of Petroleum and Petroleum Products Assam Act including Motor Spirit and I bricants) Taxation Act, IX of 1956. lhe Principal Act, in the 1955, hereinaf ter called manner hereinafter appearing ; It is hereby enacted in the Eleventh Year of the Republic Of India as (l) This Act Ina y Le callcd the Assam (Sales of Petroleum and Petroleum P! oducts, including IVIotor Spilit and Lubricants) 'Taxation (Arnendrmmt) Act, 1960. (2) It shali have the like extent as the Principal Act. (3) It shall corne into force with effect from ist April, 1960. i he Principal Act except in the title, long title, 2. In preatnble, short title and Section 45, for the words shown in Colurnn (I) wherever they occur, the words shown against each of than in Column (11) shall be substituted, namely Column (I) Column (11) '%notor spirit or lubricant "mota spirit or lubricant or crude oil*' or both" Column (T) (b) "motor spirit. or cants' ' 'motor spirit or cant" (d) Ctrnotor spirit and cants" lu brio lu bri• C,olumn (J I) < 'motor spirit or lubricant ot crude oil" "motor spirit or lubricant or crude oil" lubricant and ' (motor spirit, crude oil" Arncndrnent 3. In Section 2 of the .Ptincipnt Act. after clause (l) the ofSection 2 following clause shall be inseltcd, uanmcly : of TX cf 19567 Amendment of Section of Aqsam Act IX of Amendmrnt Of Secti'.!ty 21 ef Assam Act IX of 1956. Amendmen t of Section 25 of Assam Act "(IA) Lide oiF means crude petroleum in its natural state • 4. In Section 3 of' thc Principal (1) For sub •section (l), the following shall be substituted, namely . Therc shall levied collected frmn every dealer a tax ou sales of the following goods at Ille rates specified below:— (i) motor spirit (except diesel oil and internal contbustion oils other than petrol)'. (ii) (iii) diesel oil and other combustion oils. (tv) crude oil Provided that no tax shall be intet nal Seven uaye paise. per litre, nine naye paise PCJ' litre, fivc nayc paise pcr litre, one naye paise per litre• levied on sales of motor spilit, lubricant and c : Ildc oil to a. cicalcr for the purpose. of resale in the Stotc," (2) ror clause (ii) of (2), the shall be substituted, namely "(ii) in the course of the import into or expcrt out of the. territory of India ; or " 50 In Section '24. the. Principal Act the word thc: cl 6. In Section the T'ijncipal Act for the word manufacture" the wcjjxl P, C. DAS, Dy. Secy. tn the Govt. of Assam, Law Deptt.