

**Assam (Sales Of Petroleum And Petroleum Products  
Including Motor Spirit And Lubricants) Taxation  
(Amendment) Act, 1958**

**07 of 1958**

**[28 March 1958]**

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PREAMBLE

An Act further to amend the Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1955.

Whereas it is expedient further to amend the Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956), hereinafter called the Principal Act in the manner hereinafter appearing ;

It is hereby enacted in the Ninth Year of the Republic of India as follows:-

**1. Short title, extent and commencement :-**

(1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1958.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force with effect from 1st April, 1958.

**2. Amendment to the first proviso to sub-section (I) of**

## **Section 18 of Assam Act IX of 1956 :-**

The following shall be substituted for the first proviso to sub-section (1) of Section 18 of the principal Act, namely--

"Provided that no appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied, if not otherwise directed by him, has been paid."