

**Assam (Sales Of Petroleum And Petroleum Products,
Including Motor Spirit And Lubricants) Taxation
(Amendment) Act, 1956**

02 of 1957

[06 March 1957]

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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 (Assam Act IX of 1956)

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 referred to as the principal Act in the manner hereinafter appearing;

It is hereby enacted in the Seventh 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, 1956.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

2. Amendment of Section 2 :-

For Clause (4) of Section 2 of the principal Act, the following shall be substituted, namely:--

"(4) "Lubricant means and shall be deemed always to have meant any form of oil or other lubricating substance primarily used for lubricating the internal machinery or the external parts and fittings of motor vehicles, stationary internal combustion engines, steam turbines or engines, power pumps, refrigerators, dynamos and other machinery and shall include all forms, of spindle oils, cutting oils and hydraulic brake fluids."