

**Assam (Sales Of Petroleum And Petroleum Products,
Including Motor Spirit And Lubricants) Taxation
(Amendment) Act, 1957**

05 of 1957

[17 July 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.

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 Eighth Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

(i) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1957.

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

(iii) 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 of Assam Act IX of 1956 :-

In Section 2 of the principal Act--

- (a) at the end of the first proviso to sub-section (8), the colon shall be substituted by a semi-colon;
- (b) the second proviso to sub-section (8) shall be deleted.

3. Amendment of Section 3 of Assam Act IX of 1956 :-

In Section 3 of the principal Act--

- (a) in sub-section (i), for the words "five and-six annas" and "three annas", the words "thirty-two and thirty-eight naye paise" and "nineteen naye paise" respectively shall be substituted;
- (b) for clause (iii) of sub-section (2), the following shall be substituted, namely;--
"(iii) in the course of inter-State trade or commerce as laid down in Section 3 of the Central Sales Tax Act, 1956."