

**Assam (Sales Of Petroleum And Petroleum Products,  
Including Motor Spirit And Lubricants) Taxation  
(Amendment) Act, 1971**

**05 of 1972**

**[27 January 1972]**

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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 Twenty-second 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, 1971.

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

(3) It shall come into force at once.

**2. Insertion of new section 3A in Assam Act IX of 1956 :-**

After Section 3 of the principal Act, the following shall be inserted as Section 3A, namely:--

3A. "Surcharge on sales.

(1) Subject to the provisions of this section, every dealer shall be liable to pay, in addition to tax under Section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Sales Surcharge, on his sales of taxable goods.

(2) The rate of Sales Surcharge on any sale shall be one per centum of the amounts of tax payable under this Act in respect of the said sale:

Provided that this surcharge shall not apply in respect of goods declared to be of special importance under Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) of the ceiling of rates as prescribed under Section 15(A) of the aforesaid Act has been reached:

Provided further that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of Section 8 shall be rounded-off to the nearest rupee.

(3) The Sales Surcharge shall be payable as if it were a tax under Section 3, and the provisions of this Act including (Sic) shall accordingly apply, and the (sic) for the time being empowered to collect and enforce payment of the said tax under Section 3 shall, unless otherwise provided for by or (sic) this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sales Surcharge:

Provided that the State Government may, for facilitating implementation, by notification in the official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3) the State Government may make rules generally for (Sic) the payment of the Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sales Surcharge".

### **3. Repeal and saving :-**

(1) The Assam (Sales of Petroleum and Petroleum Products,

including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance, 1971 (Assam Ordinance XV of 1971) is hereby repealed. (2). Notwithstanding such repeal, anything done or any action taken under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance, 1971 shall be deemed to have been done or taken under this Act as if this Act has commenced on the thirteenth day of December, 1971 (the date of promulgation of the Ordinance).