

**Assam (Sales Of Petroleum And Petroleum Products,
Including Motor Spirit And Lubricants) Taxation
(Amendment) Act, 1986**

16 of 1986

[27 November 1986]

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

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

1. Short title and extent :-

(1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1986.

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

2. Amendment of Section 3 of Assam Act X of 1956 :-

In Section 3 of the principal Act (a) in sub-section (1),

(i) after clause (vi), the following shall be deemed to have been inserted during the period from 1st day of April, 1969 to the 23rd day of September, 1982 as "Explanation", namely:--

Explanation.--Petroleum coke means raw petroleum coke only and does not include calcined petroleum coke";

(ii) after the "Explanation" as so inserted the following shall be deemed to have been inserted as clause (vi-a) with effect from the 1st day of April, 1969, namely:--

Three paise in the rupee."

"(via) Calcined petroleum coke,

(iii) in clause (vi-a) as so inserted, for the words", "Three paise in the rupee", the words "Four paise in the rupee" shall be deemed to have been substituted during the period from the 1st day of July 1975 to the 23rd day of September, 1982;

(b) for sub-section (1) as so amended, the following shall be deemed to have been substituted with effect from the 24th day of September, 1982, namely:--

"(1) There shall be levied and collected from every dealer a tax on his turnover from sales of the following goods at the rates specified against each:--

Ten paise in the rupee.

(i) Motor spirit (except diesel oil and internal combustion oil other than petrol)

Nine paw in the rupee.

(ii) Lubricants

Eleven paise in the rupee.

(iii) Diesel oil and other internal combustion oils other than petrol

Two paise in the rupee.

(iv) Kerosene not ordinarily used as an internal combustion oil

Four paise in the rupee.

(v) Crude oil

Four paise in the rupee.

(vi) Petroleum coke

Explanation.--Petroleum coke means raw petroleum coke only and does not include calcined petroleum coke.

Four paise is the rupee.

(vii) Calcined petroleum coke

Seven paise in the rupee.

(viii) Petroleum gas and natural gas

Seven paise in the rupee.

(ix) All other products obtained as derivatives of petroleum and/or natural gas.