

**Assam Sales Of Petroleum And Petroleum Products,
(Including Motor Spirit And Lubricants) Taxation
(Amendment) Act, 1977**

10 of 1977

[18 May 1977]

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PREAMBLE

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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.).

Whereat it is expedient to further amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1966) hereafter called the principal Act in the manner hereafter appearing.

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

1. Short title, extent and commencement :-

(1) The Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1977.

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

(3) Section 2 of the Act shall be deemed to have come into force

with effect from 1st April, 1969 and Section 3 of the Act shall be deemed to have come into force with effect from 1st July, 1975.

2. Amendment of Section 3 of Assam Act, IX of 1936 :-

In the principal Act, in Section 3, in sub-section (1), clause (VI) shall be substituted by the following clauses namely:--

"(VI) Petroleum coke.....three paise in the rupee.

(VIA) Petroleum gas and Natural gas.....Seven paise in the rupee".

3. Section 3 :-

In the principal Act, in Section 3, in subsection (1), against clause (vi) for the word "Three" the word "Four" shall be substituted.