

Assam Sales Tax (Amendment) Act, 1956

18 of 1956

[20 September 1956]

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PREAMBLE

An Act further to amend the Assam Sales Tax Act, 1947

Whereas it is expedient further to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), hereinafter called 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 Tax (Amendment) Act, 1956.
- (2) It shall have the like extent as the Principal Act.
- (3) It shall come into force at once.

2. Amendment of Section 6 of Assam Act XVII of 1947 :-

In Section 6 of the Principal Act, for sub-section (1) the following shall be substituted, namely:--

"(1) goods taxable under the Assam (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956)."