

**Madras Sales Of Motor Spirit Taxation (Amendment) Act,  
1943**

**01 of 1943**

**[19 January 1943]**

CONTENTS

1. Short title and commencement
2. Omitted
3. Omitted
4. Removal of doubts

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PREAMBLE

An Act to amend the Madras Sales of Motor Spirit Taxation Act, 1939.

Whereas it is expedient to amend the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), for the purpose hereinafter appearing; <sup>2</sup>[It is hereby enacted as follows:--]

1. For Statement, see Fort St. George Gazette, dated 19th January 1943, Part IV-B, page 12.
2. These words were substituted for the paragraph containing the enacting formula and the paragraph preceding that paragraph by section 5 of the Madras Re-enacting and Repealing (No. I) Act, 1948 (Madras Act VII of 1948).

**1. Short title and commencement :-**

(1) This Act may be called the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1943.

(2) It shall come into force on such <sup>1</sup>date as the <sup>2</sup>[State] Government may, by notification in the Fort St. George Gazette, appoint.

1. Came into force on the 1st April 1943.

2. This word was substituted for the word " Provincial " by the Adaptation Order of 1950.

## **2. Omitted :-**

Omitted

## **3. Omitted :-**

**1**[\* \* \*]

1. Sections 2 and 3 were repealed by Madras Act XI of 1952.

## **4. Removal of doubts :-**

For the removal of doubts, it is hereby declared that--

(a) the powers conferred by section 7 (1) of the said Act shall, after the commencement of this Act, be exercised by the District Commercial Tax Officer although the return

referred to in the said section was or ought to have been submitted to the District Collector before such commencement;

(b) an appeal shall lie to the Board of Revenue under section 24 (1) (a) of the said Act against orders passed by a District Collector before the commencement of this Act;

(c) the District Commercial Tax Officer shall pass orders on appeals preferred under section 24 (1) (b) of the said Act and not decided by the District Collector before the commencement of this Act, after giving the appellant an opportunity of being heard or of being heard again if he has already been heard by the District Collector.