

**Madras Sales Of Motor Spirit Taxation (Amendment) Act,
1958**

07 of 1958

[31 March 1958]

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PREAMBLE

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

Whereas it is expedient further to amend the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), for the purposes hereinafter appearing;

Be it enacted in the Ninth Year of the Republic of India as follows:--

1. For Statement of Objects and Reasons see Fort St. George Gazette Extraordinary, dated the 12th March 1958 Part IV-A, page 131.

1. Short title and commencement :-

(1) This Act may be called the "Madras Sales of Motor Spirit Taxation (Amendment) Act, 1958."

(2) It shall come into force on the 1st April 1958.

2. Amendment of long title of, and the preamble to, Madras Act VI of 1939 :-

In the long title of, and in the first paragraph of the preamble to, the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939) (hereinafter referred to as the principal Act), for the words "tax on retail sales of motor spirit," the words "tax on sales of motor spirit" shall be substituted.

3. Amendment of section 2, Madras Act VI of 1939 :-

In section 2 of the principal Act, in clause (b), for the words and letters "a Part A State or a Part B State", the word "India" shall be substituted.

4. Substitution of new section for section 3, Madras Act VI of 1939 :-

For section 3 of the principal Act, the following section shall be substituted, namely:--

"3. Payment of tax.--

(1) Subject to the provisions of this Act, every importer and every wholesale dealer shall pay on all sales of motor spirit effected by him and on all motor spirit used or transferred for consumption by him, a tax at the following rates, namely:--

in the case of petrol,--at the rate of thirty-eight naye paise per gallon.

In the case of diesel oil,--at the rate of thirty-five naye paise per gallon, and in the case of any motor spirit other than petrol or diesel oil,--at the rate of ten naye paise per gallon.

(2) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid."

5. Amendment of section 4, Madras Act VI of 1939 :-

In section 4 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:--

"(4) Registration may be made subject to such conditions, if any, as may be prescribed."

6. Substitution of new section for section 6, Madras Act VI of 1939 :-

For section 6 of the principal Act, the following section shall be

substituted, namely:--

"6. Payment of tax along with return,--Along with the return referred to in section 8 the importer or wholesale dealer shall pay in such manner as may be prescribed the amount of the tax due in respect of the motor spirit sold by him, or used or transferred for consumption by him during the preceding month, according to the return."

7. Amendment of section 7, Madras Act VI of 1939 :-

In sub-section (1) of section 7 of the principal Act--

(i) for the words, brackets, letter and figure "a retail dealer under clause (b) of section 5", the words, brackets, letter and figure "an importer or a wholesale dealer under clause (b) of section 8" shall be substituted and

(ii) for the words "retail dealer" wherever they occur, the words "importer or wholesale dealer " shall be substituted.

8. Savings :-

Notwithstanding anything contained in this Act, there shall be levied on motor spirit in the possession of retail dealers at the commencement of this Act a tax at the rate specified in section 3 of the principal Act, as amended by this Act.