

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

12 of 1958

[04 June 1958]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 2, Madras Act VI Of 1939
3. Amendment of section 3, Madras Act VI of 1939

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

12 of 1958

[04 June 1958]

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 purpose 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 3rd April 1958, Part IV-A, page 186.

1. Short title, extent and commencement :-

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

(2) It shall be deemed to have come into force on the 1st April 1958.

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

In section 2 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), hereinafter referred to as the principal

Act, in clause (b), for the word " India ", the words " the State of Madras from--

(i) outside the territory of India; or

(ii) any part of the territory of India other than the State of Madras " shall be substituted.

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

In section 3 of the principal Act, after sub-section (2), the following shall be added, namely:--

" (3) If any person not liable to tax under this Act in respect of any sale of motor spirit effected by him collects any amount purporting to be by way of tax he shall pay over to the State Government all amounts so collected by him."