

## **Uttar Pradesh Sales Of Motor Spirit, Diesel Oil And Alcohol Taxation (Amendment) Act, 1979**

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## **Uttar Pradesh Sales Of Motor Spirit, Diesel Oil And Alcohol Taxation (Amendment) Act, 1979**

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

### **1. Short Title :-**

This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1979.

### **2. Amendment Of Section 5 Of U.P. Act No. 1 Of 1939 :-**

In section 5 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from April 23, 1974, namely:- "(3) Every registration certificate shall be granted or renewed for a year or part thereof on payment of such fee not exceeding five hundred rupees as may be prescribed, and until fee is prescribed, the following fee shall be charged:- Rs. 1. For sale of motor spirit or diesel oil 500 or both in depots by oil companies 2. For sale of motor spirit or diesel 250 oil or both through pumps 3. For sale of motor spirit or diesel oil 50 or both in drums or tins by dealers other than those mentioned in 1 and 2 above 4. For sale of alcohol 50"

### **3. Amendment Of Section 17 :-**

In section 17 of the principal Act, in sub-section (2), after clause (g), the following clause shall be inserted, namely:- "(h) providing for refund or adjustment of excess fee, if any realised."

### **4. Repeal And Savings :-**

- (1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol

Taxation (Amendment) Ordinance, 1979 (See page 108 supra.), is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times. The Statement of Objects and Reasons appended to the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Bill, 1979 (Uttar Pradesh Gazette, Extraordinary, Part 3(A), dated September 4th, 1979, page 5.), runs as follows:- "UNDER the U.P. Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, every dealer is required to obtain a registration certificate on payment of registration fee not exceeding Rs. 500 as may be prescribed by Rules made under the said Act. Although the Rules made in this respect came into force on January 24, 1977, the registration fee has been realised ever since April 23, 1974, when the provision for registration fee came into force by an amendment made in the said Act. This has led to litigation challenging the validity of realisation of registration fee before the commencement of the Rules. It was, therefore, considered necessary to regularise the realisation of registration fee during that period. Since the State Legislature was not in session and it was necessary to regularise immediately the realisation and to provide for refund of excess fee, if any realised, the Governor promulgated on August 17, 1979, the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1979. This Bill is introduced to replace the aforesaid Ordinance."