

Uttar Pradesh Sales Of Motor Spirit, Diesel Oil And Alcohol Taxation (Amendment) Act, 1989

6 of 1989

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 3 Of U.P. Act No. 1 Of 1939
3. Repeal And Saving

Uttar Pradesh Sales Of Motor Spirit, Diesel Oil And Alcohol Taxation (Amendment) Act, 1989

6 of 1989

An Act further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 It is hereby enacted in the Fortieth Year of the Republic of India as follows:-- 1. Received the assent of the Governor on March 16, 1989 and published in the U.P. Gazette, Extra,, Part-1, Section (ka), dated 16th March, 1989, pp. 2-3.

1. Short Title And Commencement :-

(1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on November 3, 1988.

2. Amendment Of Section 3 Of U.P. Act No. 1 Of 1939 :-

In Section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, in sub-section (1), the following explanation shall be inserted at the end, namely:--

"Explanation.--In this sub-section, the expression first sale shall mean,--

(a) in case of dealers registered as Messrs Indian Oil Corporation Limited, Messrs Bharat Petroleum Corporation Limited, Messrs Hindustan Petroleum Corporation Limited and Messrs Indo-Burma

Petroleum Corporation Limited, the sale at the stage when such dealers make sale of motor spirit or diesel oil to a dealer other than the said dealers for the first time in the State of Uttar Pradesh; and (b) in case of any other dealer who has not purchased the said goods from any of the dealers referred to by name in clause (a) of this explanation the sale at the stage at which such dealer sells motor spirit or diesel oil for the first time in the State of Uttar Pradesh."

3. Repeal And Saving :-

(1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1988 (U.P. Ordinance No. 16 of 1988), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of 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 corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.