

**Uttar Pradesh Sales Of Motor Spirit, Diesel Oil And Alcohol
Taxation (Amendment) Act, 2000**

24 of 2000

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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 Fifty-first Year of the Republic of India as follows :-- 1. Received the assent of the Governor on May 16, 2000 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 16th May, 2000, p. 2

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, 2000.
- (2) It shall be deemed to have come into force on April 1, 2000.

2. Amendment Of Section 3 Of The 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, after sub-section (2), the following sub-section shall be inserted, namely :--

"(3) Notwithstanding anything contained in clauses (a) and (b) of sub-section (1), no tax shall be levied or collected on the first sale of Motor Spirit or Diesel Oil in the State under this Act, if any tax is leviable on the sale of such goods under the Uttar Pradesh Trade Tax Act, 1948."