



ASSAM ACT XVI OF 1986

(Received the assent of the Governor on 27th November, 1986)

THE ASSAM (SALES OF PETROLEUM AND PETRO-  
LEUM PRODUCTS, INCLUDING MOTOR SPIRIT  
AND LUBRICANTS) TAXATION (AMENDMENT)  
ACT, 1986

An

Act

further to amend the Assam (Sales of Petroleum and Petro-  
leum Products, including Motor Spirit and Lubricants)  
Taxation Act, 1955.

Whereas it is expedient further to amend the  
Assam (Sales of Petroleum and Petroleum Pro-  
ducts, including Motor Spirit and Lubricants) Tax-  
ation Act, 1955, hereinafter referred to as the <sup>Assam Act</sup>  
principal Act, in the manner hereinafter appear- IX of 1956.  
ing.

It is hereby enacted in the Thirty-seventh  
Year of the Republic of India as follows :—

Short title  
and  
extent.

1. (1) This Act may be called the  
Assam (Sales of Petroleum and  
Petroleum Products, including  
Motor Spirit and Lubricants)  
Taxation (Amendment) Act, 1986.

(2) It shall have the like extent  
as the principal Act.

Amendment  
of Section 3  
of Assam Act  
IX of 1956.

2. In Section 3 of the principal Act  
(a) in sub-section (1),

- (i) after clause (vi), the following shall be deemed to have been inserted during the period from 1st day of April, 1969 to the 23rd day of September, 1982 as "Explanation", namely :—

**"Explanation.—**Petroleum coke means raw petroleum coke only and does not include calcined petroleum coke";

- (ii) after the "Explanation" as so inserted, the following shall be deemed to have been inserted as clause (vi-a) with effect from the 1st day of April, 1969, namely :—

**"(via) Calcined petroleum coke,** <sup>Three paise in the rupee."</sup>

- (iii) in clause (vi-a) as so inserted, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be deemed to have been substituted during the period from the 1st day of July, 1975 to the 23rd day of September, 1982 ;

- (b) for sub-section (1) as so amended, the following shall be deemed to have been substituted with effect from the 24th day of September, 1982, namely :—

**"(1) There shall be levied and collected from every dealer a tax**

on his turnover from sales of the following goods at the rates specified against each:—

- (i) Motor spirit (except diesel oil and internal combustion oil other than petrol) Ten paise in the rupee.
- (ii) Lubricants Nine paise in the rupee.
- (iii) Diesel oil and other internal combustion oils other than petrol Eleven paise in the rupee.
- (iv) Kerosene not ordinarily used as an internal combustion oil Two paise in the rupee.
- (v) Crude oil Four Paise in the rupee.
- (vi) Petroleum coke Four paise in the rupee.
- Explanation.**—Petroleum coke means raw petroleum coke only and does not include calcined petroleum coke.
- (vii) Calcined petroleum coke Four paise in the rupee.
- (viii) Petroleum gas and natural gas Seven paise in the rupee.
- (ix) All other products obtained as derivatives of petroleum and/or natural gas. Seven paise in the rupee.

MD. SAADULLAH,  
Secretary to the Govt. of Assam,  
Legislative Department.