

The 31st March 1960

No.LJL.5/60.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

(Received the assent of the Governor on the 31st March 1960)

ASSAM ACT No.X OF 1960

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1960

(As passed by the Assembly)

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*An*

*Act*

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

Preamble.

Whereas it is expedient further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, <sup>Assam Act</sup> 1955, hereinafter called the Principal Act, in the <sup>IX of 1956.</sup> manner hereinafter appearing ;

It is hereby enacted in the Eleventh Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1960.

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

(3) It shall come into force with effect from 1st April, 1960.

Amendment of Assam Act IX of 1956.

2. In the Principal Act except in the title, long title, preamble, short title and Section 45, for the words shown in Column (I) wherever they occur, the words shown against each of them in Column (II) shall be substituted, namely:—

Column (I)

Column (II)

(a) "motor spirit or lubricant or both" "motor spirit or lubricant or crude oil"

Column (I)	Column (II)
(b) "motor spirit or lubricants"	"motor spirit or lubricant or crude oil"
(c) "motor spirit or lubricant"	"motor spirit or lubricant or crude oil"
(d) "motor spirit and lubricants"	"motor spirit, lubricant and crude oil"

Amendment of Section 2 of Assam Act IX of 1956.

3. In Section 2 of the Principal Act after clause (I) the following clause shall be inserted, namely:—

"(1A) 'Crude oil' means crude petroleum in its natural state ; "

Amendment of Section 3 of Assam Act IX of 1956.

4. In Section 3 of the Principal Act—

(1) For sub-section (1), the following shall be substituted, namely:—

"(1) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:—

- |  |                             |
|--|-----------------------------|
| (i) motor spirit (except diesel oil and internal combustion oils other than petrol). | Seven naye paise per litre, |
| (ii) lubricant   | nine naye paise per litre,  |
| (iii) diesel oil and other internal combustion oils.                                 | five naye paise per litre,  |
| (iv) crude oil   | one naye paise per litre.   |

Provided that no tax shall be levied on sales of motor spirit, lubricant and crude oil to a registered dealer for the purpose of resale in the State."

(2) For clause (ii) of sub-section (2), the following shall be substituted, namely:—

"(ii) in the course of the import into or export out of the territory of India ; or "

Amendment of Section 24 of Assam Act IX of 1956.

5. In Section 24 of the Principal Act for the word "manufactured" the word "produced" shall be substituted.

Amendment of Section 25 of Assam Act IX of 1956.

6. In Section 25 of the Principal Act for the word "manufacture" the word "production" shall be substituted.

P. C. DAS,  
Dy. Secy. to the Govt. of Assam, Law Deptt.