

The 29th March 1947

No. L. 128/47/5.—The following Act of the Assam Legislature, having been assented to in His Majesty's name by the Governor, is hereby published for general information.

[Received the assent of the Governor on the 27th March 1947]

ASSAM ACT II OF 1947

THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS TAXATION (AMENDMENT) ACT, 1947.

(Passed by the Assam Legislature)

[Published in the Assam Gazette, Extraordinary of the 1st April 1947.]

An Act further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939.

Preamble. WHEREAS it is expedient further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939, Assam Act hereinafter called the principal Act, in the manner herein- IV of 1939. after appearing ;

It is hereby enacted as follows :—

Short title and commencement. 1. (1) This Act may be called the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1947.

Amendment of section 2 of Assam Act IV of 1939. (2) It shall come into force at once. 2. For clause (c) of section 2 of the principal Act, the following shall be substituted, namely :—

“(c) ‘motor spirit’ means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;”

H. C. STORK,

Secy. to the Govt. of Assam in the Leg. Deptt.

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