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*The 28th April 1948*

No.L.130/48/3.—The following Act of the Assam Legislative Assembly, 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 24th April 1948)**

ASSAM ACT X OF 1948

THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS  
TAXATION (AMENDMENT) ACT, 1948.

(Passed by the Assembly)

[Published in the *Assam Gazette* of the 5th May 1948]

*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, IV of 1939, hereinafter called the principal Act, in the manner hereinafter appearing ;

It is hereby enacted as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1948.

(2) It shall be deemed to have had effect as from the 1st of April 1947.

Insertion of  
new section  
4A in Assam  
Act IV of  
1939.

\* Exemption  
from, or re-  
fund of, tax.

2. After section 4 of the principal Act, the following shall be inserted, namely:—

4A. Notwithstanding anything contained in sections 3 and 4 the Provincial Government may without conditions or upon conditions exempt any retail dealer from liability to pay any tax under this Act or may refund any tax or any portion of it, collected under this Act ;

Provided that nothing shall be construed to oblige or impose a duty on the Provincial Government at any time to exercise the powers by this section conferred upon it."

Amendment  
of section 26  
of Assam  
Act IV of  
1939.

3. After clause (b) of sub-section (2) of section 26 of the principal Act, the following shall be inserted, namely:—

“(bb) the circumstances and the manner in and the conditions under which refunds may be made or withdrawn”;

S. M. LAHIRI,

Secy. to the Govt. of Assam, Legislative Department