

ASSAM ACT VIII OF 1944.

THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS TAXATION (AMENDMENT) ACT, 1944.

[Passed by the Assam Legislature]

[Received the assent of the Governor on the 8th December 1944]

[Published in the *Assam Gazette* of 13th December 1944]

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

Preamble. WHEREAS it is expedient to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939, hereinafter called the said Act, in the manner hereinafter appearing ;

Assam Act
IV of
1939.

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, 1944.

Price Indian—anna 1.]

[Price English—1d.]

(2) It shall come into force at once.

Amendment
of
section 3 of
Assam Act
IV of
1939.

2. In section 3 of the said Act,

(1) The following shall be inserted as sub-section (2), namely:—

“(2) Where any retail dealer uses for his own purposes any motor spirit purchased by him by retail sale, whether such sale took place within the Province of Assam or elsewhere, such usage shall be deemed to be a retail sale for the purposes of sub-section (1), and the tax shall be levied and collected from such retail dealer accordingly.”

(2) Sub-section (2) shall be re-numbered as sub-section (3), and in sub-section (3) as so re-numbered, after the word and figure “sub-section (1)” the words and figure “or sub-section (2)” shall be added.