

ASSAM ACT XI OF 1947.

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

[Passed by the Assembly.]

[Received the assent of the Governor on the 22nd September 1947.]

[Published in the *Assam Gazette* of 1st October, 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 Act
Sales of Motor Spirit and Lubricants Taxation Act, 1939, IV of 1939.
hereinafter called the principal Act, in the manner herein
after 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 (Second Amendment)
Act, 1947.

(2) It shall come into force at once.

Amendment
of section 3
of Assam
Act IV of
1939.

2 For sub-section (1) of section 3 of the principal Act,
the following shall be substituted, namely :—

“(1) There shall be levied and collected from every
retail dealer a tax on the retail sales of motor spirit (except
diesel oil and internal combustion oils other than petrol) and
of lubricants at the rate of three and four annas respectively
per gallon, and on diesel oil and other internal combustion
oils as aforesaid a tax calculated at twenty per cent. of the
value thereof or at the rate of one and a half anna per
gallon, whichever is the less.”

Price.....1 anna or 1 d.