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The 20th November 1946

No. L.1087/46/5.—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 18th November 1946.]

ASSAM ACT VII OF 1946

**THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS
TAXATION (SECOND AMENDMENT) ACT, 1946**

[Passed by the Assam Legislature.]

[Published in the *Assam Gazette* of the 27th November 1946.]

*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 com-
mencement.

1. (1) This Act may be called the Assam Sales of Motor Spirit and Lubricants Taxation (Second) (Amendment) Act, 1946.

(2) It shall come into force at once.

Amendment
of section 2
of Assam
Act IV of
1939.

2. In section 2 of the principal Act, the following shall be substituted for clause (c), namely:—

(c) "Motor spirit" means any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for any form of motor vehicle or stationary internal combustion engine, and which has a flashing point below 76 degrees Fahrenheit;

Amendment
of section 3
of Assam
Act IV of
1939.

3. In sub-section (2) of section 3 of the principal Act, between the words "motor spirit" and "purchased", the words "and lubricant" shall be inserted.

H. C. STORK,

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

As far further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939

WHEREAS it is expedient further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939, in the manner herein-after appearing:

It is hereby enacted as follows:—

1. (1) This Act may be called the Assam Sales of Motor Spirit and Lubricants Taxation (Second Amendment) Act, 1946.

(2) It shall come into force at once.