

30

ASSAM ACT XXX OF 1953

THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS  
TAXATION (AMENDMENT) ACT, 1953

( Passed by the Assembly )

(Received the assent of the Governor on the 12th October 1953)

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An  
Act

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

**Preamble.**—WHEREAS it is expedient further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

It is hereby enacted as follows :—

**1. Short title, extent and commencement.**—(1) This Act may be called the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1953.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**2. Amendment of Section 2.**—In Section 2 of the principal Act, for clauses (a) to (f) the following clauses shall be substituted as clauses (a) to (h), namely :—

“(a) ‘Assistant Commissioner’ means the Assistant Commissioner referred to in section 8A.

(b) ‘Commissioner’ means the Commissioner referred to in section 8A.

(c) ‘dealer’ means any person who carries on the business of selling or supplying motor spirit or lubricant or both in the State of Assam for commission, remuneration or otherwise and includes—

(i) any society, club or association which sells or supplies motor spirit or lubricant or both,

(ii) a manufacturer of motor spirit or lubricant or both.

(d) ‘lubricant’ means any form of oil or other lubricating substance ordinarily used for lubricating the internal machinery of motor vehicles, or stationary internal combustion engines ;

(e) ‘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 ;

(f) ‘person’ means any individual, or association or body of individuals, and includes a Department of any Government, a Hindu undivided or joint family, a firm and a company, whether incorporated or not ;

(g) ‘prescribed’ means prescribed by rules made under this Act ;

(h) ‘sale’ with all its grammatical variations and cognate expressions means any transfer of property in goods by any person for cash or deferred payment or other valuable consideration :

Provided that, notwithstanding anything to the contrary in the general law relating to the sale of goods, with effect from 26th January, 1950, the sale of

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motor spirit or lubricant or both outside the State of Assam shall be deemed to have been taken place in the State of Assam, if such motor spirit or lubricant or both have, as a direct result of such sale, been actually delivered in the State of Assam for the purpose of consumption therein :

Provided further that any use of motor spirit or lubricant or both by a dealer from his stock shall be deemed to be a sale for the purpose of this Act :

Provided further that any shortage in excess of one per centum of the quantities of motor spirit or lubricant received into stock by a dealer for retail sale, shall, unless the contrary is proved, be deemed to be a sale for purposes of this Act”.

**3. Amendment of Section 3.**—In section 3 of the principal Act,—

(i) in sub-section (1), the word “retail” occurring between the words “every” and “dealer” shall be deleted and the following proviso shall be added to the said sub-section, namely :—

“Provided that no tax shall be levied on a sale to a registered dealer for the purpose of re-sale in the State.”

(ii) for sub-section (2), the following shall be substituted, namely :—

“(2) Nothing in sub-section (1) shall, except in cases covered by the first proviso to clause (h) of section 2 be deemed to render any dealer liable to tax on the sale of motor spirit or lubricant or both where such sale takes place :—

(i) outside the State of Assam ;

(ii) in the course of the import of the motor spirit or lubricant or both into, or export of the motor spirit or lubricant or both out of, the territory of India ; or

(iii) in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide :

Provided that this sub-section shall be deemed to have been in force with effect from the 26th January, 1950”.

**4. Amendment of Section 4.**—For section 4 of the principal Act, the following shall be substituted, namely :—

“4. Any sum due under this Act shall be recoverable as an arrear of land revenue.”

**5. Amendment of Section 5.**—In sub-section (1) of section 5 of the principal Act, the word “retail” wherever it occurs shall be deleted and the following shall be added to the said sub-section as a proviso, namely :—

“Provided that the provisions of this sub-section shall not apply to dealers other than retail dealers before the expiry of three months from the coming into force of the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1953.”

**6. Amendment of Section 6.**—In section 6 of the principal Act the word “retail” shall be deleted and the following shall be added to the said section as a proviso, namely :—

“Provided that the provisions of this section shall not apply to dealers other than retail dealers before the expiry of three months from the coming into force of the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1953.”

**7. Amendment of Section 8.**—For section 8A of the principal Act, the following shall be substituted, namely:—

“8A. (1) The Commissioner, Assistant Commissioners, Superintendents, Inspectors and Sub-Inspectors or any other officer appointed under the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), shall be the Commissioner, Assistant Commissioners, Superintendents, Inspectors and Sub-Inspectors or such other officer respectively for carrying out the purposes of the Act, and their powers and duties and relation with one another shall be such as may be prescribed.

(2) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Act XI.V of 1860.)”

**8. Amendment of Section 26(2).**—In clause (c) of sub-section (2) of section 26 of the principal Act, the word “retail” shall be deleted.