

ASSAM ACT II OF 1957

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1956

(Passed by the Assembly)

(Received the assent of the Governor on the 22nd February 1957)

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further to amend the Assam (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956)

Preamble.—Whereas it is expedient further to amend the Assam (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956), hereinafter referred to as the principal Act in the manner hereinafter appearing :

It is hereby enacted in the Seventh Year of the Republic of India as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Assam (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1956.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. **Amendment of Section 2.**—For Clause (4) of Section 2 of the principal Act, the following shall be substituted, namely :—

“(4) ‘Lubricant’ means and shall be deemed always to have meant any form of oil or other lubricating substance primarily used for lubricating the internal machinery or the external parts and fittings of motor vehicles, stationary internal combustion engines, steam turbines or engines, power pumps, refrigerators, dynamos and other machinery and shall include all forms of spindle oils, cutting oils and hydraulic brake fluids.”

[Price 1 a. or 1 d.]