

## MEGHALAYA ACT 13 OF 1991

**THE MEGHALAYA (SALES OF PETROLEUM AND PETROLUEM PRODUCTS  
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT)  
ACT, 1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 5<sup>th</sup> August, 1991]

(Published in the Extra-ordinary *Gazette of Meghalaya*, dated 6<sup>th</sup> August, 1991)

An

Act

**further to amend the Meghalaya (Sales of Petroleum and Petroleum products including  
Motor Spirit and Lubricants) Taxation Act (Assam Act IX of 1956 as adapted and  
amended by Meghalaya).**

Be it enacted by the Legislature of the State of Meghalaya in the Forty-second Year of the Republic of India as follows:-

- |  |   |  |
|--|---|--|
| Short title and commencement   | 1 | <p>(1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1991</p> <p>(2) It shall come into force at once.</p>  |
| Amendment of section 3 of Meghalaya (Sales of Petroleum and Petroleum Products etc) Taxation Act | 2 | <p>In section 3 of the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act (Assam Act IX of 1956) as adapted and amended by Meghalaya in sub-section (1):-</p> <p>(i) For item (vi), the following shall be substituted, namely:-</p> <p style="padding-left: 40px;">“(vi) Petroleum coke     ...     Four paise in the rupee”.</p> <p style="padding-left: 40px;">“(vi A) petroleum gas     ...     Ten paise in the rupee”.</p> <p>(ii) Against item (vii) for the words “seven paise in the rupee” occurring in column 3, the words “ten paise in the rupee” shall be substituted.</p> |