

MEGHALAYA ACT 3 OF 1973**THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (SECOND AMENDMENT) ACT, 1972**

(As passed by the Assembly)

(Received the assent of the Governor on the 8th January 1973)

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An

Act

further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956), in its application to Meghalaya.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:-

Short title, extent and Commencement.

1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Second Amendment) Act, 1972.

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

(3) It shall come into force at once.

Amendment of Section 2 of Assam Act IX of 1956

2. After sub-section (12) of section 2 of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (hereinafter referred to as the principal Act) the following shall be and shall be deemed always to have been inserted as sub-section (13), namely:-

“(13) For the purposes of sections 15 A and 15 B any sum due under this Act, include any tax assessed, any penalty imposed or any sum charged or levied under this Act and any arrear thereof.”

Insertion of new sections 15. A and 15.B in Assam Act IX of 1956.

3. After section 15 of the principal Act, the following shall be and shall be deemed always to have been, inserted as sections 15 A and 15 B, namely :-

“15 A. Where the dealer is a firm, the firm and all its partners shall be jointly and severally liable for any sum due under this Act from the firm and such sum may be recovered from all or any of them.

15 B. (1) Where the firm who is a dealer is dissolved or when its business is discontinued, the firm and all its partners shall be jointly and severally liable for the payment of any sum due under this Act from the firm for any period prior to the dissolution or discontinuance of its business when such sum has been found to be due in the course of any proceeding before the date of the dissolution of the firm or discontinuance of its business, and any such sum may be recovered from all or any of them at any time even after the dissolution of the firm or discontinuance of its business.

(2) For the purpose of this Act, notwithstanding anything contained in sub-section (1) no firm shall be deemed to have been dissolved or to have discontinued its business until all or any of the persons who were partners of the firm at the time of dissolution or discontinuance of business have served on the Commissioner a notice intimating with full particulars the fact of its dissolution or discontinuance of its business and all such partners shall be jointly and severally liable for the payment of any sum due under this Act from the firm up to the date of such notice and such sum may be recovered from all or any of them at any time even after the notice has been served on the authority concerned.”