

MEGHALAYA ACT 6 OF 1991

**THE MEGHALAYA SALES OF PETROLEUM AND PETROLEUM 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 18th April, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 19th April, 1991)

An

Act

Further to amend the Meghalaya (Sales of Petroleum and Petroleum products including Motor Spirit and Lubricants) Taxation (amendment) Act (Assam Act IX of 1956 as adapted 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:-

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| Short title extend 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 on the first day of April, 1991</p> |
| Amendment of Section 2 of the principal Act. | 2 | <p>In 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 hereinafter referred to as the principal Act), in section-</p> <p>(i) After clause (1), the following shall be inserted as new clause (1A), namely-</p> <p>“(1A). ‘business’ includes-</p> <p>(a) Any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture whether or not such trade, commerce, manufacture adventure or concern is carried on with the motive of making gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and</p> <p>(b) Any transaction in connection with or incidental to such trade, commerce, manufacture, adventure or concern”.</p> |

- (ii) For the existing clause (2), the following shall be substituted, namely-

“(3) ‘crude oil’ means the crude oil as defined in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1957)”.

- (iii) For the existing clause (4), the following shall be substituted, namely-

“(4) ‘dealer’ means any person who carries on the business of selling taxable goods in Meghalaya.

“**Explanation-**A manager or agent of a dealer who resides outside Meghalaya but carries on the business of selling taxable goods in Meghalaya shall in respect of such business be deemed to be a dealer for the purpose of this Act.”

Amendment of
Section 3 of the
principal Act.

3

In section 3, sub-section (1), of the principal Act, against items (i), (ii) and (iii), for the figures and words “26 paise per litre”, “10 paise per litre” and “11 paise per litre” occurring therein the figures and words “34 paise per litre”, “15 paise per litre” and “15 paise per litre” respectively shall be substituted.

Amendment of
Section 3A of the
principal Act.

4

In Section 3A of the principal Act, in sub-section (2), for the words “one per centum” the words “two per centum” shall be substituted.