

Regd. No. NE 907



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NOTIFICATION

No.F.13013/4/91-LJD, the 27th December, 1991. The following Ordinance is hereby published for general information.

THE MIZORAM (SALES OF PETROLFUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION (AMENDMENT) ORDINANCE, 1991.

(ORDINANCE NO. 1 OF 1991)

(Promulgated on 21.12.1991 by the Governor)

AN ORDINANCE

further to amend the Mizoram (Sales of Petroleum products including Motor Spirit and Lubricants) Taxation Act, 1973.

Whereas the State Legislature is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 to the Constitution of India, the Governor of Mizoram is pleased to promulgate the following Ordinance, namely :-

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| Short title, extent and commencement. | 1. | (1) This Ordinance may be called the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance. |
| Amendment of section 3 | (2) | It shall have the like extent on the principal Act. |
| | (3) | It shall come into force on First of January, 1992. |

2. In the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirits and Lubricants) Taxation Act, 1973, (Act No. 6 of 1974) (hereabove referred to as the principal Act), for sub-section (1) of Section 3, the following sub-section shall be substituted, namely :—

“(1). There shall be levied and collected from every dealer, and tax on him turnover from sales of the following goods at the rates specified against each :

- (i) Motor Spirits (except diesel oil and internal combustion oils other than petrol) eight paise in the rupee;
- (ii) Lubricants.. Eight paise in the rupee;
- (iii) Diesel oil and other internal combustion oils other than petrol Five paise in the rupee;
- (iv) Crude oil Nil;
- (v) Liquefied Petroleum Gas Ten paise in the rupee.

SWARAJ KAUSHAL
Governor

Dr. H. C. Thanbranga,
Secretary to the Govt. of Mizoram,
Law, Judicial & Parliamentary Affairs Department.