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## NOTIFICATION

No. H. 12018/22/91-LJD, the 24th March 1992. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act NO. 4 of 1992  
The Mizoram (Sales of Petroleum and Petroleum  
Products including Motor Spirit and Lubricants)  
Taxation (Amendment) Act, 1992.

(Received the assent of the Governor of Mizoram on the 23rd March, 1992)

## AN ACT

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

Be it enacted by the Legislative Assembly of Mizoram in the Forty-third Year of the Republic of India as follows :-

Short title,  
extent and  
commencement

1. (1) This Act may be called the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1992.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on First of January, 1992.

Amendment  
of section 3

2. In the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit 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, a tax on his turnover from sales of the following goods at the rates specified against each :

- |   |        |                          |
|---|--------|--------------------------|
| (i) Motor Spirit (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 oil (other than Petrol)              | ... .. | Five paise in the rupee  |
| (iv) Crude oil  | ... .. | Nil;                     |
| (v) Liquefied Petroleum Gas   | ... .. | Ten paise in the rupee   |

Repeal and  
Saving

3. (1)\* The Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance, 1991 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under this Act.

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