



# **The Mizoram Gazette**

## **EXTRA ORDINARY**

### **Published by Authority**

REGN. NO. NE—313 (MZ)

---

Vol. XXX Aizawl, Friday, 9. 11. 2001, Karika 18, S.E. 1923, Issue No. 244

---

#### **NOTIFICATION**

No. H. 12018/22/91-LJD/59, the 7th November, 2001. 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 (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (5th Amendment) Act, 2001**

(Act No. 10 of 2001)

(Received the assent of the Governor of Mizoram on 1.11.2001)

**AN**

**ACT**

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

It is enacted by the Legislative Assembly of Mizoram in the Fifty-second year of the Republic of India as follows :—

#### **1. SHORT TITLE, EXTENT AND COMMENCEMENT :**

- (1) This Act may be called the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (5th Amendment) Act, 2001.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

## 2. AMENDMENT OF SUB-SECTION (1) OF SECTION 3.

In 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 the first stage of Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants at the rates as may be prescribed by the State Government by notification in the Official Gazette from time to time”.

P. Chakraborty,  
Secretary,  
Law & Judicial Deptt,  
Govt. of Mizoram.