

BILL NO. 8 OF 1985

THE MANIPUR (SALES OF MOTOR SPIRIT AND LUBRICANTS)  
TAXATION (AMENDMENT) BILL, 1985  
(As passed by the Legislative Assembly, Manipur (An 28-2-85))

A  
BILL

*further to amend the Manipur (Sales of Motor Spirit and Lubricants)  
Taxation Act, 1962 (No. 55 of 1962).*

BE it enacted by the Legislature of Manipur in the Thirty-sixth  
Year of the Republic of India as follows:—

1. (1) This Act may be called the Manipur (Sales of Motor  
Spirit and Lubricants) Taxation (Amendment) Act, 1985.

Short title  
and com-  
mencement.

(2) It shall come into force with effect from the 1st day of  
April, 1985.

2. For sub-section (1) and (2) of section 3 of the Manipur  
(Sales of Motor Spirit and Lubricants) Taxation Act, 1962, the  
following shall be substituted, namely:—

Amendment  
of section 3.

“3 (1) There shall be levied and collected from every dealer a  
tax on all sales effected by him of following goods at  
the rates specified below :—

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| (i) Motor Spirit (Except diesel Oil<br>and internal combustion oils<br>other than petrol). | — 30 paise<br>per litre. |
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|---|--------------------------|
| (ii) Lubricants.  | — 25 paise<br>per litre. |
| (iii) Diesel Oil and internal combustion Oil other than petrol. | — 25 paise<br>per litre. |
| (iv) Crude Oil.   | — 5 paise<br>per litre.  |