

**THE NAGALAND (SALES OF PETROLEUM AND  
PETROLEUM PRODUCTS INCLUDING  
LUBRICANTS) TAXATION AMENDMENT ACT, 1969**

(THE NAGALAND ACT NO. 6 OF 1969)

*(Received the Assent of the President on the 22nd March, 1969 and  
Published in the Nagaland Gazette Extraordinary dated  
10th April, 1969)*

An Act to amend the Nagaland Sales of Petroleum and (Petroleum Products including Lubricants) Taxation Act, 1967.

**Preamble.**

Whereas it is expedient to amend the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Act, 1967 in the manner hereinafter appearing  
It is hereby enacted in the nineteenth year of the Republic of India as follows

**1. Short title, extent and commencement.**

- (1) This Act may be called the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Amendment Act, 1969.
- (2) It extends to whole of Nagaland.
- (3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

**2. Amendment of Section 8 of Nagaland Act 9 of 1967.** In sub-section (2) of Section 8 of the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Act, 1967, the following proviso shall be *inserted*.

“Provided that no action under this sub-section shall be taken unless the Commissioner has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard.”