

**THE NAGALAND (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS INCLUDING MOTOR
SPIRIT AND LUBRICANTS) TAXATION
(AMENDMENT) ACT, 1993.**

(THE NAGALAND ACT NO. 4 OF 1993)

(Received the assent of the Governor of Nagaland on 28 August, 1993 and published in the Nagaland Gazette extraordinary dated 10th Sept. '93)

An

Act

Further to amend the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 for the purposes and in the manner hereinafter appearing. It is hereby enacted in the forty fourth year of the Republic of India as follows : —

1. Short title, extent and commencement

(i) This Act may be called the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1993.

(ii) It shall extend to the whole of the State of Nagaland; (iii) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of Section 3

(a) Sub-section (1) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967, hereinafter called the Principal Act, shall be substituted by the following, namely —“(1) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below

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| (i) Motor spirit (except diesel oil and internal combustion oils other than petrol) | 5 paise in a rupee |
| (ii) Lubricants | |
| (a) Grease | 5 paise in a rupee |
| (b) all lubricants except Grease | 5 paise in a rupee |
| (iii) Diesel oil and other internal combustion oils other than petrol. | 3.25 paise in a rupee |
| (iv) Crude Oil | 4 paise in a rupee |
| (v) Kerosene | 1.15 paise in a rupee |
| (a) Superior | |
| (b) Inferior | |
| (vi) Aviation turbine fuel | 12 paise in a rupee |
| (vii) Aviation motor Spirit other than turbine fuel. | 12 paise in a rupee |
| (viii) All other products obtained as derivatives of petroleum and/or natural gas. | 8 paise in a rupee |

(b) After sub-section (3) of section 3 of the Principal Act, the following sub-section shall be added, namely —

(4) The tax under sub-section (1) shall be levied at the stage of first sale of the taxable goods in Nagaland;

Provided that where any dealer claims that any sale of taxable goods by him is not the first sale of the goods in Nagaland, the burden of proof for the same shall be on the dealer.”