

**THE NAGALAND (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS INCLUDING MOTOR
SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1972**

(THE NAGALAND ACT, NO. 5 OF 1972)

*(Received the assent of the President on 15th July, 1972 and published
in the Nagaland Gazette Extraordinary dated 26th July, 1972).*

An

Act

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

It is hereby enacted in the twenty-second 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 Motor Spirit and Lubricants) Taxation (Amendment) Act, 1971.
- (2) It extends to the whole of Nagaland.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint, and different dates may be appointed for different provisions of this Act or for different areas.

2. Amendment of Section 2.

In section 2 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 (hereinafter referred to as the Principal Act) :—

- (a) for clause (3), the following shall be substituted namely :— "**(3)** ‘Dealer’ means any person who sells taxable goods manufactured made or processed by him in Nagaland or brought by him into Nagaland or obtained by him in Nagaland otherwise than by purchase.”
- (b) for clause (5) the following shall be substituted namely : —

“(5) ‘Lubricant’ means and shall be deemed always to have meant any form of oil or other lubricating substance primarily used for lubricating the internal machinery or the external parts and fittings of motor vehicles, stationery internal combustion engines, steam turbines or engines, power pumps, refrigerator dynamos and other machinery and shall include all forms of spindle oils, cutting oils and hydraulic brake fluids.”

- (c) after sub-clause (ii), the following sub-clause shall be added, namely :— “(12) ‘Kerosene’ shall have the meaning assigned to it in the schedule to this Act.”

3. Amendment of Section 3.

In sub-section (1) of section 3 of the principal Act:

- (a) for item (ii) the following shall be substituted, namely : —

- (ii) Lubricants (a) Grease 10 paise per Kilogram.
(b) all lubricants 9 paise per litre.

except grease

- (b) alter item (iv) following items shall be inserted, namely : —

- (v) Kerosene (a) Superior Three paise per litre.
(b) Inferior Two paise per litre.

4. Amendment of Section 12.

In Section 12 of the principal Act for the words “date of issue,” the words “date of service” shall be substituted.

5. Amendment of Section 32.

In Section 32 of the principal Act for the figure “28” the figure “31” shall be substituted.

6. Amendment of Section 32.

In Section 36 of the principal Act for the expression “under sections 32 and 34” the expression “under Section 31” shall be substituted.

SCHEDULE

(Vide Section 2 (12))

(1) “Kerosene Superior” means the Kerosene referred to in Item No. 7 of the First Schedule to the Central Excise and Salt Act, 1944 (1 of 1944).

(2) “Kerosene Inferior” means :—

(a) the kerosene referred to in the said Item No. 7 and having all the following characteristics also —

(i) it is not lighter in colour than a solution with the following composition : —
Quarter normal aqueous solution of : —

- (a) Ferric Chloride
(b) Cobaltous Chloride
(c) Copper Sulphate, mixed in the ratio of 6 : 3:

and

(ii) it has a flashing point below one hundred and fifty degrees of Fahrenheit’s thermometer; or

(b) any mineral oil produced in the States of Assam and Bihar conforming to the following characteristics : —

(i) it is not lighter in colour than a solution with the following composition:
Quarter normal aqueous solution of

- (a) Ferric Chloride
(b) Cobaltous Chloride
and

(c) Copper Sulphate, mixed in the ratio of 6 : 3 : 1

(ii) it is ordinarily used as an illuminant in oil burning lamps;

- (iii) it has a flashing point below one hundred and fifty degrees of Fahrenheit's thermometer;
- (iv) it has a flame height by the prescribed test, or not less than :—
 - (a) twelve millimeters (with a tolerance of 1 millimeter in favour of the party in border-line-cases), if produced in the district of Kamrup in the State of Assam or in the State of Bihar;
 - (b) thirteen millimeters, if produced in any place in the State of Assam other than the District of Kamrup;
- c) it has four point of fifty-five degrees of Fahrenheit's thermometer or above or possess a viscosity : —
 - (a) 'of not more than 29 seconds Redwood I Viscometer at 100° of Fahrenheit's thermometer and has a Diesel Index of less than 40 as determined by the method prescribed in the Indian Standards if produced in the district of Kamrup in the State of Assam or in the State of Bihar;
 - (b) of less than 27 seconds **by** Redwood I Viscometer, at 100° of Fahrenheit's thermometer and has a diesel Index of less than 40 if produced in any place in the State of Assam other than the district of Kamrup.