

187

**GOVERNMENT OF NAGALAND**  
**FINANCE DEPARTMENT (TAXATION BRANCH)**  
**KOHIMA**  
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No. FIN/TAX/13/89  
Dated Kohima, the 22<sup>nd</sup> Dec, 1999.

**The Nagaland ( Sale of Petroleum and Petroleum Products  
including Motor Spirit and Lubricants ) Taxation  
( Amendment ) Ordinance, 1999.**

**Nagaland Ordinance No. 1 of 1999.**

An ordinance further to amend the Nagaland ( Sale of Petroleum and Petroleum Products, including Motor Spirit and Lubricants ) Taxation Act, 1967.

Promulgated by the Governor of Nagaland in the 50<sup>th</sup> Year of Republic of India.

Whereas the Legislative Assembly of the State of Nagaland is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following ordinance, namely:-

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

- (i) This Ordinance may be called the Nagaland (Sale of Petroleum and Petroleum Products incl. Motor Spirit and Lubricants) Taxation (Second Amendment) Ordinance, 1999.
- (ii) It shall extend to the whole of the State of Nagaland.
- (iii) It shall come into force with effect from 1<sup>st</sup> January, 2000.

2. **Amendment of Section 3:-**

- (a) Sub-Section (1) of Section 3 of the Nagaland (Sale of Petroleum and Petroleum Products incl. Motor Spirit and Lubricants) Taxation Act, 1967, hereinafter called the Principal Act, shall be substituted by the following namely:-


contd..2/-

(1) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:-

i)	Motor Spirit (except diesel oil and internal combustion oils other than petrol )	:	20 paise in the rupee.
ii)	Lubricants, incl. grease	:	20 paise in the rupee.
iii)	Diesel oil & other internal combustion oils other than petrol.	:	16 paise in the rupee.
iv)	Crude oil	:	4 paise in the rupee.
v)	Kerosene	:	5 " " " "
vi)	Aviation Turbine Fuel	:	20 " " " "
vii)	Aviation Motor Spirit other than Turbine Fuel.	:	20 " " " "
viii)	Liquified Petroleum Gas ( when used as cooking gas )	:	12 " " " "
ix)	All other products obtained as derivatives of Petroleum and Natural Gas.	:	20 " " " "

(b) In Sub-Section (4) after the existing proviso the following further proviso shall be inserted namely:-

" Provided further that the State Govt. may by Notification in the official Gazettee add to or omit any entry or entries in Sub-Section (1) or modify or vary the rate or rates of tax specified therein and there upon the said entry or entries or the rate or rates shall be deemed to have been amended accordingly".

  
 ( O . P . SHARMA )  
 GOVERNOR OF NAGALAND