



The Tamil Nadu Sales of Motor Spirit Taxation Act, 1939

Act 6 of 1939

Keyword(s):

Commercial Tax Officer, Importer, Motor Spirit, Retail Dealer, Retail Sale, Wholesale Dealer

Amendments appended: 1 of 1943, 1 of 1957, 7 of 1958, 12 of 1958, 3 of 1970

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THE TAMIL NADU SALES OF MOTOR SPIRIT
TAXATION ACT, 1939.

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¹[TAMIL NADU] ACT No. VI OF 1939².

[THE ¹(TAMIL NADU) SALES OF MOTOR SPIRIT TAXATION
ACT, 1939.]

*(Received the assent of the Governor on the 20th March
1939 ; first published in the Fort St. George Gazette
on the 21st March 1939.)*

An Act to provide for the levy of a ³[tax on sales of
motor spirit] in the ⁴[State of Tamil Nadu].

WHEREAS it is expedient to provide for the levy of a
³[tax on sales of motor spirit] in the ⁴[State of Tamil
Nadu]; It is hereby enacted as follows :—

1. (1) This Act may be called the ¹[Tamil Nadu] Short title,
Sales of Motor Spirit Taxation Act, 1939. extent and
commerce-

ment.

¹ These words were substituted for the word " Madras " by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George
Gazette*, dated the 7th February 1939—Part IV, pages 34-35.

This Act was extended to the merged State of Pudukkottai by
section 3 of, and the First Schedule to, the Tamil Nadu Merged
States (Laws) Act, 1949 (Tamil Nadu Act XXXV of 1949).

This Act was extended to the Kanyakumari district and the
Shencottah taluk of the Tirunelveli district by section 12 of the Tamil
Nadu General Sales Tax, Sales of Motor Spirit Taxation and Enter-
tainments Tax (Amendment) Act, 1957 (Tamil Nadu Act I of 1957),
repealing the corresponding law in force in that territory.

This Act and any rule, by-law, order, notification or other
instrument having the force of law made thereunder in force on the
date of the commencement of the Tamil Nadu (Added Territory)
Extension of Laws Act, 1961 (Tamil Nadu Act 9 of 1961) in the
State of Madras except in the added territory was extended to the
said territory by section 3 of the latter Act repealing the correspond-
ing law in the said territory. Provision has been made in section 11
of the said Act for the levy of tax on motor spirit held by a retail
dealer in the said territory on the date of the commencement of the
said Tamil Nadu Act 9 of 1961.

³ These words were substituted for the words " tax on retail
sales of motor spirit " by section 2 of the Tamil Nadu Sales of Motor
Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of
1958), which came into force on the 1st April 1958.

⁴ This expression was substituted for the expression " Province
of Madras " by the Tamil Nadu Adaptation of Laws Order, 1970,
which was deemed to have come into force on the 14th January 1969.

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(2) It extends to the whole of the ¹[State of Tamil Nadu].

(3) This section shall come into force at once, and the rest of this Act shall come into force on such date² as the ³(State) Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

⁴[(a) 'Commercial Tax Officer' means any person appointed to be a Commercial Tax Officer under section 2-A ;

(a-1) 'Deputy Commissioner' means any person appointed to be a Deputy Commissioner of Commercial Taxes under section 2-A ;].

⁵[(a-2)] 'Government treasury' means a treasury or sub-treasury of the ⁶(State) Government and includes any office, branch or agency of the Reserve Bank of India, transacting treasury business for the ⁷(State) Government ;

(b) "importer" means any person who imports motor spirit into ⁸[the¹(State of Tamil Nadu) from—

(i) outside the territory of India ; or

¹ This expression was substituted for the expression " State of Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² Came into force on the 1st April 1939.

³ This word was substituted for the word " Provincial " by the Adaptation Order of 1950.

⁴ Clause (a) was relettered as clause (a-2) and clauses (a) and (a-1) were inserted by section 3 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951)

⁵ The word " India " was substituted for the words and letters " a Part A State or a Part C State " by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958) ; and these words were substituted for the word " India " by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1958 (Tamil Nadu Act XII of 1958), which was deemed to have come into force on the 1st April 1958.

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(ii) any part of the territory of India other than the ¹(State of Tamil Nadu)];

(c) "motor spirit" means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil ²[aviation fuel] and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;

Central
Act XXX
of 1934.

(d) "petrol" means dangerous petroleum as defined in the Petroleum Act, 1934;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "retail dealer" means any person who sells or keeps for sale motor spirit for the purpose of consumption by the person by whom or on whose behalf it is or may be purchased;

(g) "retail sale" means a sale of motor spirit by a retail dealer for the purpose of consumption by the person by whom or on whose behalf it is or may be purchased, and the expression "sell in retail" shall be construed accordingly;"]

¹ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² These words were inserted by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1967 (Tamil Nadu Act 18 of 1967), which was deemed to have come into force on the 16th November 1967.

³ The word "and" was omitted by section 2 (i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

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(h) "wholesale dealer" means any person who sells motor spirit, or keeps motor spirit for sale, to dealers in such spirit, for the purpose of trade ; ¹[and]

²[(i) "Year" means the financial year.]

Explanation.—A sale of motor spirit by a co-operative society, or a club, a firm or any association to one of its members for consumption is a retail sale within the meaning of clause (g).

Appointment of Deputy Commissioners of Commercial Taxes and Commercial Tax Officers.

³[2-A. The State Government may appoint as many Deputy Commissioners of Commercial Taxes and as many Commercial Tax Officers as they think fit for the purpose of performing the functions respectively conferred on them by or under this Act. Such officers shall perform the said functions within such local limits as the State Government or any authority or officer empowered by them in this behalf may assign to them.]

Payment of tax.

⁴[3. (1) Subject to the provisions of this Act, every importer and every wholesale dealer shall pay on all sales of motor spirit effected by him

¹ This word was added by section 2 (ii) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

² This clause was inserted by section 2 (iii), *ibid.*

³ Section 2-A was inserted by section 4 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

⁴ This section was substituted for the original section 3 by section 4 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958), which came into force on the 1st April 1958.

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¹[, a tax* at the following rates, namely :—

²[³[in the case of petrol or aviation fuel,—at the

¹ The words “and on all motor spirit used or transferred for consumption by him” were omitted by section 3(i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

² This portion was substituted for the following portion by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1970 (Tamil Nadu Act 12 of 1970), which was deemed to have come into force on the 26th February 1970:—

*Under section 3 of the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970) the tax payable by any importer or wholesale dealer under Tamil Nadu Act VI of 1939 shall be increased by an additional tax at the rate of five per cent of the tax payable under the latter Act.

“in the case of petrol, diesel oil or aviation fuel,—at the rate of ten paise per litre, and

in the case of any motor spirit other than petrol, diesel oil or aviation fuel,—at the rate of the two paise per litre.” The above portion was in turn substituted for the following by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1967 (Tamil Nadu Act 18 of 1967), which was deemed to have come into force on the 16th November 1967 :—

“in the case of petrol or diesel oil,—at the rate of ten paise per litre, and

in the case of any motor spirit other than petrol or diesel oil,—at the rate of two paise per litre”, which was again substituted for the following by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1965 (Tamil Nadu Act 28 of 1965) :—

“in the case of petrol,—at the rate of nine naye paise per litre,

in the case of diesel oil,—at the rate of eight naye paise per litre, and

in the case of any motor spirit other than petrol or diesel oil,—at the rate of two naye paise per litre.” Section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1960 (Tamil Nadu Act 15 of 1960) earlier substituted the words “nine naye paise per litre” for the words “thirty-eight naye paise per gallon”, the words “eight naye paise per litre” for the words “thirty-five naye paise per gallon” and the words “two naye paise per litre” for the words “ten naye paise per gallon” occurring in sub-section (1) of section 3, which section 3 was substituted for the original section 3 by section 4 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958), which came into force on the 1st April 1958.

³ This portion was substituted for the following portion by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 26 of 1973), which was deemed to have come into force on the 1st July 1973 :—

“in the case of petrol or aviation fuel,—at the rate of twelve paise per litre,

in the case of diesel oil,—at the rate of ten paise per litre.”

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rate of ¹[twenty-one paise per litre].

in the case of diesel oil,—at the rate of ²(fifteen paise per litre)], and

in the case of any motor spirit other than petrol, aviation fuel or diesel oil,—at the rate of four paise per litre.]

(2) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid.

³(3) * * * *]

Registration
of importers
and dealers.

4. (1) No person shall after the commencement of this Act, carry on business in motor spirit as an importer or as a wholesale or retail dealer at any place in the (State) unless he has been registered as such under this Act.

].

Explanation.—Where a person has more than one place of business, whether in the same town or village or in different towns and villages, he shall get himself registered separately in respect of each such place of business.

¹These words were substituted for the words "fifteen paise per litre" by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1974 (Tamil Nadu Act 35 of 1974), which was deemed to have come into force on the 15th August 1974.

²These words were substituted for the words "thirteen paise per litre" by *ibid.*

³The following sub-section (3), which was added by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Second Amendment) Act, 1958 (Tamil Nadu Act XII of 1958), was omitted by section 3 (ii) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965):—

"(3) If any person not liable to tax under this Act in respect of any sale of motor spirit effected by him collects any amount purporting to be by way of tax he shall pay over to the State Government all amounts so collected by him."

⁴This word was substituted for the word "Province" by the Adaptation Order of 1950.

⁵The proviso to section 4 (1) was omitted by section 3 (1) of, and the Second Schedule to, the Tamil Nadu Repealing and Amending Act 1951 (Tamil Nadu Act XIV of 1951).

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¹[(1-A) (a) Registration under sub-section (1) shall be made subject to such conditions as may be prescribed.

(b) Any such registration shall be valid for a year and may be renewed from year to year. Such renewal shall be subject to such conditions as may be prescribed.]

(2) (a) No importer or wholesale dealer shall, unless also registered as a retail dealer under this Act, sell motor spirit for consumption or sale in the ²(State) to any person other than an importer or a wholesale dealer or a retail dealer, registered as such under this Act.

(b) No retail dealer shall use or transfer for consumption any motor spirit stocked by him without its being included in his accounts ³[* * * *].

⁴[(3) Application for registration as an importer, or a wholesale dealer, or a retail dealer under this Act or for renewal of such registration shall be made in such form, to such authority and shall be accompanied by such fee, as may be prescribed.]

⁵[* * * *]

¹ This sub-section was inserted by section 4 (i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965), which was deemed to have come into force on the 13th March 1959.

² This word was substituted for the word "Province" by the Adaptation Order of 1950.

³ The words, figure, brackets and letter "and in the next return of retail sales submitted by him under section 5 (b)" were omitted by section 4 (ii) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

⁴ This sub-section was substituted for the original sub-section (3) by section 4 (iii) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965), which was deemed to have come into force on the 13th March 1959.

⁵ The following sub-section, which was substituted for the original sub-section (4) by section 5 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958), was omitted by section 4 (iv), *ibid*

"(4) Registration may be made subject to such conditions, if any, as may be Prescribed."

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(5) Not person including a company or firm registered as ¹[an importer or a wholesale dealer], shall carry on the business of public transport requiring the use of motor spirit.

(6) Any registration, under sub-section (1) may be suspended or cancelled by such authority, for such reasons, and in such manner, as may be prescribed.

Obligation of retail dealers to keep books of account. Payment of tax along with return.

²[5. Every retail dealer in motor spirit shall in respect of each place where he carries on business keep books of account in the prescribed form.]

³[6. Along with the return referred to in section 8 the importer or wholesale dealer shall pay in such manner as may be prescribed the amount of the tax due in respect of the motor spirit sold by him, ⁴() during the preceding month, according to the return.]

Determination of tax by District Collector in certain cases and recovery thereof.

7. (1) If no return is submitted by ⁵[an importer or a wholesale dealer under clause (b) of section 8] in respect of any month before the date prescribed in that behalf, or if the return is submitted ⁶[without paying the full amount of the tax due in the manner prescribed] as

¹ These words were substituted for the words "an importer, a wholesale dealer or a retail dealer" by section 4 (v) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

² This section was substituted for the original section 5, as amended by the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1955 (Tamil Nadu Act XXI of 1955), by section 5, *ibid*.

³ This section was substituted for the original section 6 by section 6 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958).

⁴ The words "or used or transferred for consumption by him" were omitted by section 6 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

⁵ These words, brackets, letter and figure were substituted for the words, brackets, letter and figure "a retail dealer under clause (b) of section 5" by section 7 (i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958).

⁶ These words were substituted for the words "without a receipt for the full amount of the tax due" by section 3 of the Tamil Nadu General Sales Tax and Sales of Motor Spirit Taxation (Amendment) Act, 1957 (Tamil Nadu Act III of 1957).

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required by section 6, or if the return submitted appears to the ¹(Commercial Tax Officer) to be incorrect or incomplete, the ¹(Commercial Tax Officer) shall, after making such inquiry as he considers necessary, ²[determine to the best of his judgment the amount of the tax due] from such ³[importer or wholesale dealer] in respect of such month and the amount so determined less the sum, if any, already paid by him shall be paid by the ³[importer or wholesale dealer] into a Government treasury within fourteen days after demand is made therefor :

Provided that before taking action under this sub-section, the ³[importer or wholesale dealer] shall be given a reasonable opportunity of proving the correctness and completeness of his return.

(2) In default of payment within the period aforesaid, the amount of tax due shall be recovered from the person from whom the tax is due as if it were an arrear of land revenue.

⁴[7-A. (1) (a) Where, for any reason, any sale of motor spirit effected by an importer or wholesale dealer has escaped assessment to tax under section 3, the Commercial Tax Officer may, subject to the provisions of sub-section (2) and at any time within a period of eight years from the expiry of the period to which the

Sales
--
escaping
assessment.

¹ The words "District Commercial Tax Officer" were substituted for the words "District Collector" by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1943 (Tamil Nadu Act I of 1943) which came into force on the 1st April 1943 and was re-enacted permanently by section 2 of, and the First Schedule to, the Tamil Nadu Re-enacting and Repealing (No. 1) Act, 1948 (Tamil Nadu Act VII of 1948) and the words "Commercial Tax Officer" were substituted for the words "District Commercial Tax Officer" by section 2 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

² These words were substituted for the words "determine the amount of the tax due" by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

³ These words were substituted for the words "retail dealer" by section 7 (ii) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1958 (Tamil Nadu Act VII of 1958).

⁴ This section was inserted by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970), which was deemed to have come into force on the 1st April 1958.

tax relates, assess to the best of his judgment the amount of the tax due on such sales under section 3, after making such enquiry as he may consider necessary and after giving the importer or wholesale dealer, as the case may be, a reasonable opportunity to show cause against such assessment and the amount so assessed shall be paid by the importer or wholesale dealer into a Government treasury within fourteen days after demand is made therefor.

(b) Where, for any reason, any sale of motor spirit effected by an importer or wholesale dealer has been assessed at a rate lower than the rate at which it is assessable under section 3, the Commercial Tax Officer, may, subject to the provisions of sub-section (2), and at any time within a period of eight years from the expiry of the period to which the tax relates, re-assess the amount of the tax due on such sales under section 3, after making such enquiry as he may consider necessary and after giving the importer or wholesale dealer, as the case may be, a reasonable opportunity to show cause against such re-assessment, and the amount so re-assessed less the sum, if any, already paid by him shall be paid by the importer or wholesale dealer into a Government treasury within fourteen days after demand is made therefor.

(2) In making an assessment or reassessment under sub-section (1), the Commercial Tax Officer may, if he is satisfied that due to wilful mis-statement or suppression of facts by the importer or wholesale dealer, as the case may be, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the importer or wholesale dealer, as the case may be, to pay in addition to the amount of the tax assessed or re-assessed under sub-section (1), a penalty not exceeding one and a half times the amount of the tax so assessed or re-assessed and the penalty so imposed shall be paid by the importer or wholesale dealer into a Government treasury within fourteen days after demand is made therefor :

Provided that no penalty under this sub-section shall be imposed unless the importer or wholesale

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dealer affected has had a reasonable opportunity of showing cause against such imposition.

(3) In default of payment within the period specified in sub-section (1) or sub-section (2), the amount of tax or penalty due shall be recovered from the person from whom the tax or penalty is due as if it were an arrear of land revenue.

(4) The powers under sub-section (1) may be exercised by the Commercial Tax Officer even though the original order of assessment, if any, passed in the matter has been the subject matter of an appeal or revision.

(5) In computing the period of limitation for assessment or reassessment under this section, the time during which the proceedings for assessment or reassessment remained stayed under the orders of a Civil Court or other competent authority shall be excluded.]

[7-B. The amount of tax, fee, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.]

Rounding off of tax, penalty, etc.

8. Every importer or wholesale dealer shall—

(a) keep books of accounts in the prescribed form;
and
[(b) submit to the Commercial Tax Officer and to such other officers as may be prescribed, a return in such form, containing such particulars and at such intervals as may be prescribed.]

Obligation of importers and wholesale dealers to keep books of account and submit returns.

¹ This section was inserted by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1972 (Tamil Nadu Act 8 of 1972).

² This clause was substituted for the original clause (b) by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1955 (Tamil Nadu Act XXI of 1955).

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Powers of
entry and
inspection.

9. (1) All accounts and vouchers relating to stocks, purchases, sales and deliveries of motor spirit kept by importers, wholesale dealers and retail dealers and the stocks of motor spirit with them shall be open to inspection by such officers as the ¹(State) Government may authorize in that behalf.

(2) Any such officer shall have power to enter and search any building, vessel, vehicle or place where any importer, wholesale dealer or retail dealer carries on business or keeps any stock of motor spirit.

Penalties.

10. Any person who—

(a) carries on business in motor spirit as an importer, a wholesale dealer or a retail dealer at any place without getting himself registered as required by subsection (1) of section 4 or when his registration in respect of such place is not in force, or

²[(b) fails to keep books of account as required by section 5 or clause (a) of section 8, or]

(c) fails to submit any return as required by clause (b) of ³[] section 8 on or before the prescribed date, or submits an incorrect or incomplete return, or ⁴[fails to pay the full amount of the tax due in the manner prescribed] as required by section 6, or

¹ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

² This clause was substituted for the original clause (b) by section 7 (i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

³ The words and figure "section 5 or of" were omitted by section 7, (ii) *ibid.*

⁴ These words were substituted for the words "fails to submit a receipt for the full amount of the tax due" by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1957 (Tamil Nadu Act II of 1957).

¹[(d) fails to pay within the time allowed any tax demanded from him under ²[sub-section (1) of section 7 or sub-section (1) of section 7-A], or]

(e) fraudulently evades the payment of any tax due under this Act, or

(f) acts in contravention of any of the provisions of this Act,

shall on conviction by a Presidency Magistrate* or a Magistrate of the first class*, be liable to a fine which may extend to one thousand rupees ³[and in the case of a conviction under clause (d) or (e), the Magistrate shall specify in the judgment the amount of the tax which the person convicted has failed or evaded to pay and the amount so specified shall be recoverable as if it were a fine].

11. The motor spirit in respect of which an offence against this Act is committed and any receptacle in which such spirit is contained shall be liable to confiscation. Motor spirit liable to confiscation in certain cases.

12. (1) When in any case tried by a Magistrate, the Magistrate decides that anything is liable to confiscation under section 11, he may, after hearing the person, if any, claiming any right thereto and the evidence, if any, which he produces in support of his claim, Confiscation how ordered

¹ This clause was substituted for original clause (d) by section 2 (i) of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1948 (Madras Act XI of 1948).

² This expression was substituted for the expression "section 7, sub-section (1)" by section 4 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

³ The words "and where the breach is a continuing one, to a further fine which may extend to fifty rupees for every day after the first during which the breach continues" were omitted and in lieu thereof the words bracketed were inserted by section 2 (ii) of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1948 (Madras Act II of 1948).

*According to clauses (a) and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the first class shall be construed as a reference to a Judicial Magistrate of the first class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate.

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order confiscation or may give the owner an option to pay such fine as the Magistrate deems fit in lieu of confiscation.

(2) When an offence against this Act has been committed but the offender is not known, or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be inquired into and determined by the prescribed officer who may order such confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizure of the things intended to be confiscated or without hearing the persons, if any, claiming any right thereto, and the evidence, if any, which they produce in support of their claims.

13. (1) Any officer of the (State) Government specially empowered by them in this behalf may issue a warrant for the arrest of any person whom he has reason to believe to have committed an offence against this Act.

(2) All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1898*, by a police officer, or if the officer issuing the warrant deems fit, by any other person.

14. Any officer of the (State) Government specially empowered by them in this behalf may—

(a) enter and search any building, vessel, vehicle or place in which he has reason to believe that any motor spirit liable to confiscation under this Act is kept or concealed ;

* This word was substituted for the word " Provincial " by the Adaptation Order of 1952.

* See now the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

Issue of warrants for arrest.

Power of entry and search without warrant.

Central Act V of 1898.

1939 : T.N. Act VI] Sales of Motor Spirit Taxation 759

(b) seize any motor spirit and any receptacle which he has reason to believe to be liable to confiscation under this Act ; and

(c) detain, search and arrest any person whom he has reason to believe to be guilty of any offence against this Act.

15. The provisions of section 61 of the Code of Criminal Procedure, 1898*, shall apply to all arrests without warrant made under section 14.

Procedure for arrest without warrant.

16. Every officer employed by the ¹(State) Government or by any local body shall be bound to give immediate information at the nearest police station or, if so required by any general or special order issued by the ¹(State) Government, to the nearest Excise Officer of rank not below that of Sub-Inspector, of all breaches of any of the provisions of this Act which may come to his knowledge, and all such officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

Offences to be reported, etc.

17. (1) Every officer of the ²(Commercial Taxes), Excise, Police or Land Revenue Departments not below such rank as may be prescribed, shall, within the area for which he is appointed, have power to investigate all ³[offences against this Act or the rules made thereunder].

Power of investigation.

¹ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

² These words were inserted by section 3 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1943 (Tamil Nadu Act 1 of 1943) which came into force on the 1st April 1943 and was re-enacted permanently by section 2 of, and the First Schedule to, the Tamil Nadu Re-enacting and Repealing (No. I) Act, 1948 (Tamil Nadu Act VII of 1948).

³ These words were substituted for the words "offences against this Act" by section 5 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

*See now the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), section 57.

Central Act
V of 1898.

(2) Every such officer shall in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1898*, upon an officer in charge of a police station for the investigation of a cognizable offence :

Provided that if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning, such officer shall release him on his executing a bond, with or without sureties, to appear if and when so required before a Magistrate and shall make a full report of the case to the ¹(Commercial Tax Officer).

Offences to
be bailable.

18. (1) All offences against this Act shall be bailable.

(2) Any officer empowered under section 17 shall have power to grant bail in accordance with the provisions of the Code of Criminal Procedure, 1898*, to any person arrested without warrant for an offence against this Act.

Central
Act V of
1898.

Procedure
on seizure.

19. When anything has been seized by an officer exercising powers under section 17, such officer, after such inquiry as he considers necessary—

(a) if it appears that such thing is required as evidence in the case of any person arrested, shall forward the thing to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken ;

¹ The words " District Commercial Tax Officer " was substituted for the words " District Collector " by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1943 (Tamil Nadu Act I of 1943) which came into force on the 1st April 1943 and was re-enacted permanently by section 2 of, and the First Schedule to, the Tamil Nadu Re-enacting and Repealing (No. I) Act, 1948 (Tamil Nadu Act VII of 1948) and the words " Commercial Tax Officer " were substituted for the words " District Commercial Tax Officer " by section 2 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

*See now the Code of Criminal Procedure, 1973 (Central Act 2 of 1974.

(b) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid, shall send the thing with a report of the particulars of the seizure to the prescribed authority ; and

(c) if no offence appears to have been committed, shall return the thing to the person from whose possession it was taken and shall report to the prescribed authority accordingly.

20. (1) The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an ¹[offence against this Act or the rules made thereunder], by way of composition of such offence—

Power to compound offences.

(a) where the offence consists of a sale of motor spirit in contravention of this Act or of the evasion of any tax payable under this Act, in addition to the tax payable by him under section 3, a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater ; and

(b) in other cases, a sum of money not exceeding five hundred rupees.

(2) On the payment of such sum of money and the tax, if any, payable under section 3, to the prescribed authority, the accused person shall be discharged, the property seized, if any, shall be released and no further proceedings shall be taken against such person or property in respect of such offence.

¹ These words were substituted for the words " offence against this Act " by section 5 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

gnizance
offences.

21. (1) No Magistrate shall take cognizance of any offence against this Act—

(i) except upon the complaint or report of the ¹(Commercial Tax Officer) or other prescribed authority, or

(ii) except upon his own knowledge or suspicion.

(2) Except with the sanction of the ²(State) Government, no Magistrate shall take cognizance of any offence against this Act, unless the prosecution is instituted within six months from the date on which the offence is alleged to have been committed :

Provided that nothing contained in this subsection shall apply to any case governed by section 23.

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ceedings.

22. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the ²(State) Government, for any act done or purporting to be done under this Act, without the previous sanction of the ²(State) Government.

(2) No officer or servant of the ²(State) Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

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secutions.

23. No suit shall be instituted against the ³(Government) and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the ²(State) Government in respect of any act done or

¹ The words "District Commercial Tax Officer" were substituted for the words "District Collector" by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1943 (Tamil Nadu Act 1 of 1943) which came into force on the 1st April 1943 and was re-enacted permanently by section 2 of, and the First Schedule to, the Tamil Nadu Re-enacting and Repealing (No.1) Act, 1948 (Tamil Nadu Act VII of 1948) and the words "Commercial Tax Officer" were substituted for the words "District Commercial Tax Officer" by section 2 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

² This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

³ This word was substituted for the word "Crown" by *ibid.*

purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

24. (1) Any person aggrieved by any order passed under this Act, not being an order passed by any Court or Magistrate, may appeal—

(a) in case such order is passed by a ¹(Commercial Tax Officer), to ²(the Deputy Commissioner), and

(b) in any other case, to the ¹(Commercial Tax Officer).

(2) The appellate authority may after giving the appellant an opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

(3) Every order passed in appeal under this section shall, subject to the powers of revision conferred by section 25, be final.

25. The Board of Revenue may, at any time, call for and examine the record of any order passed by, or any proceedings recorded by, any officer or person under this Act, for the purpose of satisfying itself as to the legality or propriety of such order, or as to the regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

Nothing contained in this section shall apply to the orders or proceedings of any Court or Magistrate.

¹ The words " District Commercial Tax Officer " were substituted for the words " District Collector " by section 2 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1943 (Tamil Nadu Act I of 1943) which came into force on the 1st April 1943 and was re-enacted permanently by section 2 of, and the First Schedule to, the Tamil Nadu Re-enacting and Repealing (No.1) Act, 1948 (Tamil Nadu Act VII of 1948) and the words " Commercial Tax Officer " were substituted for the words " District Commercial Tax Officer " by section 2 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

² The words " Deputy Commissioner of Commercial Taxes for the Range concerned " were substituted for the words " Board of Revenue " by section 3 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1948 (Madras Act XI of 1948) and the words " the Deputy Commissioner " were substituted for the words " the Deputy Commissioner of Commercial Taxes for the Range concerned " by section 6 of the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1951 (Madras Act XXIII of 1951).

26. (1) The ¹(State) Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed ;

(b) the regulation of the sale of motor spirit for the purpose of enforcing the provisions of this Act ;

(c) the duties and powers of inspecting and other officers appointed or authorized to exercise any powers under this Act, and the procedure to be followed by such officers ;

(d) the form in which, and the time within which, appeals under section 24 may be preferred ; and

(e) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the ¹(State) Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the ¹(State) Government may provide that a breach thereof shall be punishable with fine which may extend to one thousand rupees and, where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

²[(4) * * * * *]

¹ This word was substituted for the word "Provincial" by the Adaptation Order of 1960.

² This sub-section was omitted by section 8 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

¹[27.]

²[28.]

³[29. (1) All rules made under this Act ⁵[] Rules ⁴[] to shall be published in the Official Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published. be placed before the Legislature.

(2) Every rule made under this Act ⁶[] shall, as soon as possible, after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule ⁶() or both Houses agree that the rule ⁶() should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule ⁶()].

¹ This section was omitted by section 9 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

² This section was omitted by section 7 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

³ This section was added by section 10 of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1965 (Tamil Nadu Act 27 of 1965).

⁴ The words "and orders" were omitted by section 8 (i) of the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970 (Tamil Nadu Act 3 of 1970).

⁵ The words and figures "and all orders made under section 28" were omitted by section 8 (ii), *ibid.*

⁶ The words and figures "and every order made under section 28" and the words "or order" were omitted by section 8 (iii), *ibid.*

1943: T.N. Act I] *Sales of Motor Spirit Taxation* 867
(Amendment)

¹[TAMIL NADU] ACT No. I OF 1943.²

[THE ¹(TAMIL NADU) SALES OF MOTOR SPIRIT
TAXATION (AMENDMENT) ACT, 1943.]

(Received the assent of the Governor on the 9th January
1943 ; first published in the Fort St. George Gazette
on the 19th January 1943.)

An Act to amend the ¹[Tamil Nadu] Sales of
Motor Spirit Taxation Act, 1939.

¹[Tamil
Nadu]
Act VI
of 1939.

WHEREAS it is expedient to amend the ¹[Tamil Nad]
Sales of Motor Spirit Taxation Act, 1939, for tu
purpose hereinafter appearing ; ³[It is hereby enacthe
as follows :—]

1. (1) This Act may be called the ¹[Tamil Nadu] <sup>Short title
and com-
mencement.</sup>
Sales of Motor Spirit Taxation (Amendment) Act,
1943.

(2) It shall come into force on such ⁴date as the
¹[State] Government may, by notification in the *Fort
St. George Gazette*, appoint.

⁵[2-3].

¹ These words were substituted for the word "Madras" by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order,
1969.

² For Statement of Objects and Reasons see *Fort St. George Gazette*,
dated the 19th January 1943, Part IV-B, page 12.

³ These words were substituted for the paragraph containing the
enacting formula and the paragraph preceding that paragraph by
section 5 of the Tamil Nadu Re-enacting and Repealing (No. I)
Act, 1948 (Tamil Nadu Act VII of 1948).

⁴ Came into force on the 1st April 1943.

⁵ This word was substituted for the word "Provincial" by the
Adaptation Order of 1950.

⁶ Sections 2 and 3 were repealed by Tamil Nadu Act XI of 1952.

Removal of
doubts.

4. For the removal of doubts, it is hereby declared that—

(a) the powers conferred by section 7 (1) of the said Act shall, after the commencement of this Act, be exercised by the District Commercial Tax Officer although the return referred to in the said section was or ought to have been submitted to the District Collector before such commencement ;

(b) an appeal shall lie to the Board of Revenue under section 24 (1) (a) of the said Act against orders passed by a District Collector before the commencement of this Act ;

(c) the District Commercial Tax Officer shall pass orders on appeals preferred under section 24 (1) (b) of the said Act and not decided by the District Collector before the commencement of this Act, after giving the appellant an opportunity of being heard or of being heard again if he has already been heard by the District Collector.

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684 *General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment)* [1957 : T. N. Act I]

¹[TAMIL NADU] ACT No. I OF 1957. ²

[THE ¹[TAMIL NADU] GENERAL SALES TAX, SALES OF MOTOR SPIRIT TAXATION AND ENTERTAINMENTS TAX (AMENDMENT) ACT, 1957.]

(Received the assent of the Governor on the 11th May 1957; first published in the Fort St. George Gazette, Extraordinary on the 13th May 1957.)

An Act to extend the Madras General Sales Tax Act, 1939, and certain other Acts to the transferred territories in the ³[State of Tamil Nadu] and further to amend the Madras General Sales Tax Act, 1939, the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939, and the ¹[Tamil Nadu] Entertainments Tax Act, 1939.

WHEREAS it is expedient to extend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and certain other Acts to the transferred territories in the ³[State of Tamil Nadu] and further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939), and the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), for the purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the ¹[Tamil Nadu] General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1957.

(2) The provisions of sub-section (2) of section 8 shall be deemed to have come into force on the 26th January 1950.

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, Extraordinary, dated the 30th April 1957, pages 10—12.

³This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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1957: T.N, Act I] *General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment)* 685

2-8 [The amendments made by sections 2-8 have been incorporated in the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939).]

9. Tax may be assessed or collected and licence fees levied or collected for the year 1955-56 ¹[and for any subsequent year] notwithstanding the retrospective operation of the amendments to the Madras General Sales Tax Rules, 1939, and the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, and all assessments made, taxes collected and licence fees levied for the year 1955-56 ¹[and for any subsequent year] shall be deemed to have been made, collected or levied, as the case may be, as if those rules as amended were in force at all relevant times: Validation of certain assessments and levy of licence fees for the year 1955-56 ⁴[and for any subsequent year.]

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not been enacted.

10-11. [The amendments made by sections 10 and 11 have been incorporated in Tamil Nadu Acts VI of 1939 and X of 1939 respectively.]

12. (1) The Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and the ³[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (³[Tamil Nadu] Act VI of 1939), as amended by this Act, and the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953), as amended by the ³[Tamil Nadu] Tobacco (Taxation of Sales and Registration) Amendment Act, 1956 (³[Tamil Nadu] Act XXXII of 1956), and any rule, bye-law, order, notification or other instrument having the force of law made there under (hereinafter referred to as the ⁴[Tamil Nadu law] and in force on the commencement of this Act are hereby extended to, and shall be in force in, the transferred territories. Extension of ²[Tamil Nadu Acts] IX of 1939, VI of 1939 and IV of 1953 to the transferred territories and the repeal of corresponding laws.

¹These words were inserted and deemed always to have been inserted by section 3 of the Tamil Nadu General Sales Tax (Turnover and Assessment) Rules Validation Act, 1959 (Tamil Nadu Act 27 of 1959).

²This expression was substituted for the expression "Madras Acts" by the Tamil Nadu Adaptation of Laws Order, 1970.

³These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴This expression was substituted for the expression "Madras Law" by paragraph 4 of, and the Schedule to, to the Tamil Nadu Adaptation of Laws Order, 1970.

686 *General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment)* [1957: T.N. Act I]

(2) If, immediately before the commencement of this Act, there is in force in the transferred territories, any law corresponding to the ¹[Tamil Nadu law] such corresponding law shall stand repealed on such commencement:

Provided that anything done or any action taken under any such corresponding law shall be deemed to have been done or taken under the ¹[Tamil Nadu law] corresponding thereto and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken under the ¹[Tamil Nadu law].

(3) Unless the context otherwise requires, the ²[Tamil Nadu] General Clauses Act, 1891 (²[Tamil Nadu] Act I of 1891), shall apply for the interpretation of the ¹[Tamil Nadu law].

(4) For the purpose of facilitating the application of the ¹[Tamil Nadu law] in the transferred territories, any court or other authority may construe such law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court or other authority.

Explanation.—For the purposes of this section, the expression ‘the transferred territories’ shall mean the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

Repeal of Madras Ordinance I of 1957. 13. (1) The Madras General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Ordinance, 1957 (Madras Ordinance I of 1957), is hereby repealed.

¹This expression was substituted for the expression “Madras Law” by paragraph 4 of, and the Schedule to, the Tamil Nadu Adaptation of Laws Order, 1970.

²These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939) and the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), as amended by the said Ordinance, shall be deemed to have been done or taken in the exercise of the powers conferred by or under the said Acts, as if this Act were in force on the day on which such thing was done or action was taken.

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

766 *Sales of Motor Spirit Taxation* [1958: T.N. Act VII
(Amendment)]

¹[TAMIL NADU] ACT No. VII OF 1958².

[THE ¹[TAMIL NADU] SALES OF MOTOR SPIRIT TAXATION
(AMENDMENT) ACT, 1958.]

[Received the assent of the Governor on the 29th March
1958; first published in the Fort St. George Gazette
Extraordinary, on the 31st March 1958 (Chaitra 10,
1880).]

An Act further to amend the ¹[Tamil Nadu] Sales of Motor
Spirit Taxation Act, 1939.

WHEREAS it is expedient further to amend the ¹[Tamil
Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil
Nadu] Act VI of 1939), for the purposes hereinafter
appearing;

BE it enacted in the Ninth Year of the Republic of
India as follows:—

Short title and
commence-
ment.

1. (1) This Act may be called the ¹[Tamil Nadu]
Sales of Motor Spirit Taxation (Amendment) Act, 1958.

(2) It shall come into force on the 1st April 1958.

2 to 7. [Incorporated in the Principal Act, viz., Tamil
Nadu Act VI of 1939].

Savings. 8. Notwithstanding anything contained in this Act,
there shall be levied on motor spirit in the possession of
retail dealers at the commencement of this Act a tax at
the rate specified in section 3 of the principal Act, as
amended by this Act.

¹ These words were substituted for the word "Madras" by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons see *Fort St. George
Gazette Extraordinary*, dated the 12th March 1958, Part IV-A,
page 131.

¹[TAMIL NADU] ACT No. XII OF 1958.²

[THE ¹[TAMIL NADU] SALES OF MOTOR SPIRIT TAXATION
(SECOND AMENDMENT) ACT, 1958.]

[Received the assent of the Governor on the 21st May 1958;
first published in the Fort. St. George Gazette on the
4th June 1958 (Jyestha: 14, 1980).]

An Act further to amend the ¹[Tamil Nadu] Sales of Motor
Spirit Taxation Act, 1939.

WHEREAS it is expedient further to amend the ¹[Tamil
Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil
Nadu] Act VI of 1939), for the purpose hereinafter
appearing;

BE it enacted in the Ninth Year of the Republic of India
as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the ¹[Tamil Nadu] Sales
of Motor Spirit Taxation (Second Amendment) Act, 1958.

(2) It shall be deemed to have come into force on
the 1st April 1958.

2.3 [The amendments made by these sections have
already been incorporated in the principal Act, namely,
the Tamil Nadu Sales of Motor Spirit Taxation Act,
1939 (Tamil Nadu Act VI of 1939).]

¹ These words were substituted for the word "Madras" by the Tamil
Nadu Adaptation of Laws Order, 1969, as amended by the Tamil
Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George
Gazette*, Extraordinary, dated the 3rd April 1958, Part IV-A, page 186.

TAMIL NADU ACT No. 3 OF 1970.*

THE TAMIL NADU SALES OF MOTOR SPIRIT
TAXATION (AMENDMENT) ACT, 1970.

[Received the assent of the Governor on the 26th February 1970, first published in the Fort St. George Gazette Extraordinary on the 4th March 1970 (Phalguna 13, 1891).]

An Act further to amend the Tamil Nadu Sales of Motor Spirit Taxation Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Sales of Motor Spirit Taxation (Amendment) Act, 1970. Short title and commencement.

(2) Section 3 shall be deemed to have come into force on the 1st April 1958 and the rest of this Act shall come into force at once.

2-8. [The amendments made by these sections have been incorporated in the principal Act, namely, the Tamil Nadu Sales of Motor Spirit Taxation Act, 1939 (Tamil Nadu Act VI of 1939).]

9. Notwithstanding anything contained in this Act or in the principal Act or in any judgment, decree or order of any court, or other authority, no assessment or re-assessment or collection of any tax due on any sale of motor spirit which has escaped assessment to tax, or which Validation of assessment and collection of Central Taxes.

* For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 24th January 1970, Part IV—Section 3, pages 8-9.

has been assessed at a rate lower than the rate at which it is assessable under section 3 of the principal Act made at any time after the date of the commencement of the principal Act and before the date of the publication of this Act in the **Fort St. George Gazette* shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment or reassessment or collection was not in accordance with law and such tax assessed or reassessed or collected or purporting to have been assessed or reassessed or collected shall, for all purposes, be deemed to be and to have always been validly assessed or reassessed or collected ; and accordingly —

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment or reassessment or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court against the State Government or any person or authority whatsoever for the refund of any tax so paid ; and

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

• Now the *Tamil Nadu Government Gazette*.