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MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 6th February 1961

G.S.R. 152.—In exercise of the powers conferred by section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Central Government hereby extends to the Union territory of Himachal Pradesh the enactments specified in the first column of the Schedule hereto annexed, as at present in force in the State of Punjab, subject to the modifications specified in the corresponding entries in the second column of the said Schedule.

SCHEDULE

Name of enactment	Modifications
1. The Punjab Motor Spirit (Taxation of Sales) (East Punjab Amendment) Act, 1949. (East Punjab Act No. XXIX of 1949).	<p>In section 2—</p> <p>(a) after the words "Punjab Motor Spirit (Taxation of Sales) Act, 1939" the words "as in force in the Union territory of Himachal Pradesh" shall be inserted;</p> <p>(b) for the words "State Government" the words "Lieutenant Governor of Himachal Pradesh" shall be substituted; and</p> <p>(c) for the word "it" the word "he" shall be substituted.</p>
2. The Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1953. (Punjab Act No. XIII of 1953).	<p>(1) For the words "Deputy Excise and Taxation Commissioner" wherever they occur, the words "Assistant Excise and Taxation Commissioner" shall be substituted.</p> <p>(2) In section 2—</p> <p>(a) after the words "Punjab Motor Spirit (Taxation of Sales) Act, 1939" the words "as in force in the Union territory of Himachal Pradesh" shall be inserted;</p> <p>(b) for the word "Government" occurring at two places in clause (ii) of the section the words "the Lieutenant Governor of Himachal Pradesh" shall be substituted; and</p> <p>(c) for the words "Assistant Excise and Taxation Officer" occurring in clause (iii) of the section, the words "Excise and Taxation Officer" shall be substituted.</p>
3. The Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1955. (Punjab Act, No. X of 1955).	<p>In section 2 of each of these Acts after the words "Punjab Motor Spirit (Taxation of Sales) Act, 1939" the words "as in force in the Union territory of Himachal Pradesh" shall be inserted.</p>
4. The Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1957. (Punjab Act No. 20 of 1957).	
5. The Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1959. (Punjab Act No. 11 of 1959).	
6. The Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1960. (Punjab Act No. 19 of 1960).	

ANNEXURE

THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) (EAST PUNJAB AMENDMENT) ACT, 1949

EAST PUNJAB ACT NO. XXIX OF 1949 AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

It is hereby enacted as follows:—

1. **Short title.**—This Act may be called the Punjab Motor Spirit (Taxation of Sales) (East Punjab Amendment) Act, 1949.

2. **Amendment of section 3 of Punjab Act, I of 1939.**—Section 3 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in the Union territory of Himachal Pradesh shall be numbered as sub-section (1) of section 3 and the following shall be added as sub-section (2):—

“(2) The Lieutenant Governor of Himachal Pradesh may by notification exempt any retail sales of motor spirit from liability to pay tax under the Act, either wholly or partially and on such conditions as he may think fit to impose.”

PUNJAB ACT NO. XIII OF 1953, AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

1. **Short title.**—This Act may be called the Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1953.

2. **Amendment of section 2 of Punjab Act I of 1939.**—In section 2 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in the Union territory of Himachal Pradesh (hereinafter referred to as the “said Act”)—

(i) sub-section (1) shall be omitted; (2) shall be omitted and the following

(ii) in sub-section (2), the brackets and figures added, namely:—

(k) “Excise and Taxation Commissioner” means the person for the time being appointed by the Lieutenant Governor, Himachal Pradesh to perform all or any of the functions and exercise all or any of the powers of the Excise and Taxation Commissioner;

(l) “Assistant Excise and Taxation Commissioner” means the person for the time being appointed by the Lieutenant Governor, Himachal Pradesh to perform all or any of the functions and exercise all or any of the powers of the Assistant Excise and Taxation Commissioner in any specified local area;

(iii) in clause (e) for the words “Extra Assistant Commissioner” the words “Excise and Taxation Officer” shall be substituted.

3. **Amendment of section 14 of Punjab Act I of 1939.**—In section 14 of the said Act, for the word “Collector” the words “Assistant Excise and Taxation Commissioner” shall be substituted.

4. **Amendment of section 15 of Punjab Act I of 1939.**—In section 15 of the said Act, for the words “Excise or Revenue” the words “Excise and Taxation” shall be substituted.

5. **Amendment of section 19 of Punjab Act I of 1939.**—In section 19 of the said Act, for the word “Collector” wherever it occurs, the words “Assistant Excise and Taxation Commissioner concerned” shall be substituted.

6. **Amendment of section 20 of Punjab Act I of 1939.**—In section 20 of the said Act, for the word “Financial” the words “Excise and Taxation” shall be substituted.

7. **Amendment of section 22 of Punjab Act I of 1939.**—In section 22 of the said Act,

(i) Clause (a) of sub-section (1) shall be omitted and for the word “Collector”, the words “Assistant Excise and Taxation Commissioner concerned” shall be substituted;

(ii) in sub-section (3), for the word “Financial” the words “Excise and Taxation” shall be substituted.

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PUNJAB ACT NO. X OF 1955

THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT) ACT, 1955, AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.
(Punjab Act I of 1939).

Be it enacted by the Legislature of the State of Punjab in the Sixth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1955.

2. **Amendment of section 7 of Punjab Act I of 1939.**—In sub-section (4) of section 7 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, (Punjab Act I of 1939) as in force in the Union territory of Himachal Pradesh after the word "Act" where it occurs for the first time, the following words shall be inserted, namely:—

"except in the case of a licence for the retail sale of powerine or diesel oil".

PUNJAB ACT NO. 20 OF 1957

THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT) ACT, 1957, AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

Be it enacted by the Legislature of the State of Punjab in the Eighth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1957.

(2) It shall come into force at once.

2. **Amendment of section 3 of Punjab Act I of 1939.**—In sub-section (1) of section 3 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 (Act I of 1939) as in force in the Union territory of Himachal Pradesh for the words "three annas" the words "25 Naye Paise" shall be substituted.

PUNJAB ACT NO. 11 OF 1959

THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT) ACT, 1959, AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

Be it enacted by the Legislature of the State of Punjab in the Tenth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1959.

2. **Amendment of section 3 of Punjab Act I of 1939.**—In sub-section (1) of section 3 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in the Union territory of Himachal Pradesh, for the figure and words "25 Naye Paise", the words "thirty Naye Paise" shall be substituted.

PUNJAB ACT NO. 19 OF 1960

THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT) ACT, 1960, AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

An Act to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

Be it enacted by the Legislature of the State of Punjab in the Eleventh Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Punjab Motor Spirit (Taxation of Sales) (Amendment) Act, 1960.

(2) It shall come into force at once.

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2. Amendment of Section 3 of Punjab Act I of 1939.—In sub-section (1) of section 3 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in the Union territory of Himachal Pradesh, for the words "thirty Naye Paise for each imperial gallon", the words "seven naye paise for each litre" shall be substituted.

[No. F. 4/6/59-Judl.II-UTL 33.]

K. R. PRABHU, Dy. Secy.