

EXTRAORDINARY

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**THE
JAMMU AND KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be
filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

**GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—DEPARTMENT OF LAW, JUSTICE
AND PARLIAMENTARY AFFAIRS
(Legislation Section)**

Srinagar, the 8th May, 2018.

The following Act as passed by the Jammu and Kashmir State
Legislature received the assent of the Governor on 8th May, 2018 and
is hereby published for general information :—

**THE JAMMU AND KASHMIR MOTOR SPIRIT
AND DIESEL OIL (TAXATION OF SALES)
(AMENDMENT) ACT, 2018**

(Act No. XV of 2018)

[8th May, 2018.]

An Act to amend the Jammu and Kashmir Motor Spirit and Diesel
Oil (Taxation of Sales) Act, Svt. 2005 (1948 A. D.).

Be it enacted by the State Legislature in the Sixty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) (Amendment) Act, 2018.

(2) It shall come into force from the date of its publication in the Government Gazette.

2. *Amendment in section 2, Act No. V of Svt. 2005.*—
In section 2 of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, Svt. 2005 (hereinafter referred to as the 'principal Act'), for clause (b), the following clause shall be substituted, namely :—

“(b) “motor spirit or diesel oil” means any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid containing hydrocarbon) which is ordinarily used for providing reasonably efficient motive powers and it shall also include Aviation Turbine Fuel (ATF) and Natural Gas.”

3. *Amendment in section 3-A, Act No. V of Svt. 2005.*—
In section 3-A of the 'principal Act', in sub-section (1), for the words, “Motor Spirit and Diesel Oil”, the words, “Motor Spirit and Diesel Oil other than Aviation Turbine Fuel (ATF) and Natural Gas” shall be substituted.

(Sd.) ABDUL MAJID BHAT,

Secretary to Government,
Department of Law, Justice and Parliamentary Affairs.