

## **GUJARAT MUNICIPALITIES OCTROI (AGRICULTURAL PRODUCE) RULES, 1968**

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## **GUJARAT MUNICIPALITIES OCTROI (AGRICULTURAL PRODUCE) RULES, 1968**

As amended by- In exercise of the powers conferred by sub-section (1) of section 277 of the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1964) read with the proviso to sub-section (1) of section 99 of the said Act, the Government of Gujarat hereby makes the following rules, namely:-

### **1. Short title. :-**

These rules may be called the Gujarat Municipalities Octroi (Agricultural Produce) Rules, 1968

### **2. Definitions. :-**

In these rules-

(1) "the Act" means the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1964);

(2) "market yard" means a market yard as defined in the Gujarat Agricultural produce Markets Act, 1963 (Gujarat 20 of 1964).

### **3. Conditions for exemption from Octroi. :-**

The exceptions and conditions subject to which no octroi shall be leviable under clause (b) of the second proviso to sub-section 99 of the Act on agricultural produce within the octroi limits of a Municipal Borough shall be as hereinafter mentioned, namely:-

(a) The person bringing the agricultural produce within the octroi limits shall deposit with the officer demanding octroi at the octroi naka a sum equal to the amount of octroi which would have been leviable but for the provisions of the said clause (b) and the officer

demanding octroi shall issue a receipt to the person depositing the sum specifying therein the sum so deposited with the description of goods for which the sum is deposited.

(b) When the agricultural produce in respect of which a receipt of deposit has been issued under clause (a) is brought within the limits of the market yard (within a period of twenty four hours after the said produce is brought within the octroi limits), a sum equal to the amount of the deposit shall be returned to the holder of such receipt by the officer of the municipality appointed in that behalf at the place of entrance of such produce in the market yard.

(c) When the agricultural produce is again brought outside such market yard, the person so bringing such produce outside the market year (whether he be the person who has purchased such produce or any other person) shall be liable to pay to the municipality octroi in respect of such produce at the existing rate for the levy of octroi on such produce:

Provided that if such person, within a period of three months after such produce is brought within the octroi limits, takes such produce or any quantity thereof outside such limits for sale, use, or consumption outside such limits, he shall be entitled to a refund of the amount of octroi paid by him in respect of such produce or any quantity thereof as the case may be, in accordance with the rules of the Municipality for the refund of Octroi.

#### **4. Repeal. :-**

The Gujarat Municipalities Octroi (Agricultural Produce) rules, 1967 are hereby repealed:

Provided that the repeal of the said rules shall not affect anything done or any octroi taken under the provisions of the said rules.