
Aurangabad City Municipal Corporation octroi Rules

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Aurangabad City Municipal Corporation octroi Rules

whereas, it is found necessary to make new rules relating to octroi under sub-section (1) of section 149 of the Bombay Provincial Municipal Corporations Act, 1949, the Administrator of the Municipal Corporation of the City of Aurangabad under his Resolution No. 517(B) dated 3rd September 1983 in pursuance of the powers vesting in him under clause (7) and clause (17) of section 457, read with section 454 of the said Act, hereby rescinds the rules and Bye-laws aforementioned and makes new rules as follows :-

1. Short title :-

These rules may be called the Aurangabad City Municipal Corporation octroi Rules.

2. Definitions :-

In these Rules unless there is anything repugnant in the subject or context.

1.'Act' shall mean the Bombay Provincial Municipal Corporations Act, 1949.

2.'Commissioner' shall include any municipal officer or servant

empowered by the Commissioner under sub-section (1) of section 69 of the Act to exercise, perform or discharge the powers, duties and functions conferred or imposed upon or vested in the Commissioner by the order under the provisions of these Rules or the octroi Standing Order.

3.'Corporation ' shall mean the Municipal Corporation of the city of Aurangabad.

4.'Export' shall mean the conveying of goods out of the octroi limits of the Corporation to any other area.

5.'Exporter' shall mean the person who is shown in the Import Bill as the Importer or who is to be deemed to be the Importer according to the provisions contained in the Standing Orders and who exports the goods imported by him in accordance with the conditions prescribed by the Standing Orders.

6.'Export Naka' shall mean the Naka at which the goods arrive for the purposes of their exportation outside the octroi limits of the Corporation

7.'Export Naka Officer' shall mean any Municipal Employee at the Export Naka on duty connected with export.

8.'Goods' intended for immediate exportation shall mean goods in transit only and which are imported into the octroi limits of the Corporation not for consumption, use or sale therein but are intended for immediate export without being unloaded or detained en route to the Export Naka and are actually exported in the manner and in accordance with the conditions prescribed in the Standing Orders for the exports or such goods within three hours from the time of import or such longer period not exceeding one hundred and sixty-eight hours calculated from the time of import as may be permitted in accordance with the provisions of the Standing Orders, without unloading and detention and without break of bulk or quantity, without change of hands or form, condition or appearance by any process of manufacture or otherwise and without their being used, consumed or sold within the octroi limits of the Corporations.

9.'Government' shall mean Government of the State of Maharashtra or any other State in India or the Union or the Union Government.

10.'Import' shall mean the conveying of goods into the octroi limits

of the Corporation from any other area.

11.'Import Bill' shall mean a receipt in the prescribed Form and signed and issued by the octroi Naka Officer in accordance with the conditions prescribed in that behalf.

12.'Importer' shall mean the person who is shown as a Importer in the Import Bill and shall also include a person who is to be deemed to be as Importer according to the provisions contained in the Standing Orders.

13.'Import Naka' shall mean the naka at which the goods arrive for the purpose of their importation within the octroi limits.

14.'Import Naka Officer' shall mean any Municipal Employee at the Import Naka on duty connected with import.

15.'Local Authority' shall mean a Municipal Corporation, Municipality, Local Board, Village Panchayat, Cantonment, Notified Area Committee or other Authority legally entitled to or entrusted by the Government with the control or management of a Municipal or Local Fund and shall include a Market Committee constituted under section 5 of the Bombay Agricultural Produce Markets Act, 1939.

16.'octroi Naka' shall mean a Municipal Naka at which goods are being imported or exported.

17.'Prescribed' shall mean required or authorised by any rule or Standing Order for the time being in force or by the order of the Commissioner.

18.'Rule' or 'Rules' shall mean the rule or rules made by the Corporation for the levy of octroi under clauses (7) and (17) of section 457 and sub-section (1) of section 149 of the Act.

19.'Schedule' shall mean the schedule annexed to these rules.

20.'Standing Order' or 'Standing Orders' shall mean a Standing Order or Standing Orders relating to the collection of octroi etc., and made by the Commissioner under clause (A) of sub-section (1) of section 466 of the Act.

21.'Value of the goods where the octroi is charged ad-valorem shall mean the value of the goods made up of the cost price of the goods as ascertained from the original invoice plus shipping dues Insurance, customs duty, excise duty, vend fee, freight charges

carriage charges and all other incidental charges incurred by the Importer till the arrival of the goods at the Import Naka. "Words" and "Expressions" used and not defined herein shall have the same meanings as are respectively assigned to them in the Act.

3. octroi Limits :-

The octroi limits of the Corporation shall be co-extensive with the limits of the Corporation as existing at present or as extended to or reduced from time to time and where a agreement with the Corporation for the levy of the provisions of sub-section (4) of section 32 of the Act by the Aurangabad Cantonment shall also include the limits of the Aurangabad Cantonment.

4. Imposition and Nature of Tax and Class of property made liable thereto :-

Subject to the provisions of the Act and subject to the exemptions and provisions hereafter expressly specified and octroi on all goods of the description given in schedule "C" shall on the import thereof for the purpose of consumption, use or sale within the octroi limits of the Corporation, be payable to the Corporation at the rates specified for such goods respectively in the said Schedule.

5. Exemption :-

In addition to the goods exempted by the provisions contained in Act, the following goods shall be exempted from the levy of octroi:-

- i. Personal apparel in use and not imported for sale.
- ii. bonafide personal luggage and house-hold kit that is not imported for sale;
- iii. headload below forty kilograms and which is liable to octroi below twenty-five paise per forty kilograms.
- iv. Approved films which shall mean Documentary Films and Indian News Review owned and released by Government,
- v. Goods imported by Government or any other organisation and certified by the Collector for free distribution or at concessional rates for providing relief to distressed person or cattle during times of famines, fire, floods and such other calamities and accompanied at the time of import by a certificate to the effect signed by the Collector or any other responsible Government officer appointed in this behalf.
- vi. Goods imported by and belonging at the time of import to a

Local Authority to be used or intended to be used solely for public purposes and not to be used or intended to be used solely for purposes of profit or for any commercial undertaking nor being articles imported for sale to the public or any person or persons and certified as such at the time of import but not afterwards by the Chief Executive Officer of that authority or any other officer empowered by him in this behalf in the Form prescribed in Schedule 'N'.

vii. Goods consigned from the octroi limits but returned to the consignor on account of the refusal of the consignee to accept the said goods will be exempted from octroi on production of documentary proof to the satisfaction of the Commissioner provided that the consignor did claim or obtain refund on such goods when they were exported outside the octroi limits.

viii. The following goods shall be exempted from octroi provided they are accompanied at the time of import by a certificate in the form prescribed in Schedules, respectively. The said certificate shall be signed by the person designated in the Schedules aforementioned :-

(a) Goods belonging to and imported by the "Marathwada University," Government Arts and Science College, Aurangabad;

(b) Goods belonging to and imported by the following educational institutions.

1. Colleges and the institutions affiliated to the Marathwads University,

2. Secondary schools recognised by the Director of Education, Maharashtra State.

3. Technical Institute and Schools recognised by the Director of Technical Education, Maharashtra State,

4. Goods belonging to and imported by Secondary School Certificate Examination Board, Maharashtra State, solely for the purpose of the said Board.

ix. Goods imported for the purpose of any exhibition organized by Government, Local Authority or any other Authority which is duly established by Statute shall be exempted from the payment of octroi

provided:-

- a. the exhibition is organized with the sole object of promoting public safety, health convenience or instrument.
- b. the profit-making motive is totally absent in holding such an exhibition;
- c. the goods that are imported for purpose of the said exhibition are not to be sold and actually are not sold either at the said exhibition or at any other place within octroi limits of the Corporation.
- d. the goods are accompanied at the time of import by a certificate in the form prescribed in schedule 'Q' (iii) The said certificate shall be duly signed by a responsible officer of Government, Local Authority of the Statutory Authority as the case may be.
- x. Goods which have been proved to the satisfaction of the Commissioner that they were exported for repairs only and that they are imported in the same form and without any change of appearance:

Provided the importer and the exporter shall be one and the same person:

Provided further that no refund was made when the said articles or goods came to be exported.

- xi. Films imported by the educational institutions recognised by Government for the purposes of free exhibition to students.
- xii. Bonafide luggage and kit belonging to a travelling Circus or to traveling company performing dramas, lok natya or tamasha and which is to be used for the performance of the drama, loknatya or tamasha as the case may be.
- xiii. Earth, fresh milk, curds salt, electricity and all contraceptives, drugs; appliances used for Family Planning purpose imported in the City

6. Table of Rates of octroi to be affixed on certain places :-

The Commissioner shall cause tables of octroi, for the time being leviable, specifying the rates at which and the goods on which the same are leviable to be printed in such language or languages as the Corporation may from time to time specify in this behalf; and to be affixed on a conspicuous position at every place at which the

said octroi is levied.

7. Collection of octroi, how to be effected :-

Octroi may be collected under the orders of the Commissioner by the Municipal Officers and servants appointed in this behalf.

8. octroi when payable :-

1. octroi shall be payable on demand by the person in charge of the goods on which octroi is leviable.

2. Every person authorised by the Commissioner to demand octroi shall tender to the person on whom the demand is made, a bill specifying the goods taxable, the octroi claimed the rate at which the octroi is calculated and such other particulars may from time to time be prescribed.

9. Recovery of octroi on goods imported by Railway :-

Goods when imported by rail which are subject to octroi on weight basis, shall be charged octroi at the rates prescribed for the goods on the weight description mentioned in the Railway Receipt, if, however, the Importer Naka Officer on duty on actual inspection or re-weighment finds that there is an error in the description or the weight of the goods mentioned in the railway, receipt, octroi shall be leviable at the rates chargeable according to the description and weight of goods actually found on inspection or/ and reweighment as the case may be.

10. Calculation of octroi in case of fraction of paise :-

In calculating the octroi to be charged the fractional amount below two paise shall be omitted and two paise and above shall be reckoned as five paise.

11. Scale for rounding of the weights :-

Where goods are liable to be charged octroi by weight, octroi shall be assessed on the basis of 10 kilograms, fractions of 10 kilograms being treated as under :-

- a. 10 kilograms and below equal to 10 kilograms;
- b. Exceeding 10 kilograms, but not exceeding 20 kilograms equal to 20 kilograms;
- c. Exceeding 20 kilograms but not exceeding 30 kilograms equal to 30 kilograms and so on to the next higher multiple of 10.

12. . :-

1. Power to examine goods liable to octroi. A person bringing into or receiving from beyond the octroi limits of the Corporation any goods shall, when required by an officer authorised in this behalf by the Commissioner and so far as may be necessary for ascertaining whether octroi is payable on such goods and the amount of octroi chargeable.

a. unload and reload at his own expense all the goods or such of them as may be required by that officer;

b. permit that officer to inspect, examine weight, stamp seal or otherwise mark for purpose of identification of such goods;

c. permit that officer to inspect and examine any animal or vehicle on or in which such goods are loaded;

d. communicate to that officer any information and exhibit to him any bill invoice or document of a like nature which he may possess relating to such animal or goods; and

e. make a declaration in writing to that officer regarding the correctness and accuracy of the documents shown to him.

2. Every driver of a vehicle and every person in charge of an animal shall when so required by the Import Naka Officer, make a full and correct declaration in the form prescribed in schedule 'R' regarding the description, weight and number of goods carried in such vehicle or on such animal.

3. If any person bringing into or receiving from beyond the octroi Limits of the Corporation any vehicle or animal or package refuses on the demand of an Officer authorised by the Commissioner in this behalf to permit the officer to inspect the contents of the vehicle or package or the contents of the load carried on the said animal for the purpose of ascertaining whether they contain anything in respect of which octroi is payable the officer may cause the said vehicle, animal or package to be taken without unnecessary delay before a Magistrate or such officer of the Corporation as the Commissioner may appoint in this behalf who shall cause the inspection to be made in his presence.

4. The actual expenses incurred by the said officer in producing the said vehicle, animal or package before a Magistrate or the said officer of the Corporation shall if not paid, be recoverable from the said person by distress and sale of the movable property or by

attachment and sale of the immovable property of the said person as if such amount were a property tax due by the said person or by having recourse to a Civil Court.

13. Special provisions in regard to nonpayment of octroi :-

1. In case of non-payment of any octroi on demand by any person authorised in this behalf by the Commissioner such person may seize the goods on which the octroi is chargeable which are in his opinion of sufficient -value to satisfy the demand together with the expenses; incidental to the seizure, detention and eventual sale, if necessary, of such goods or part thereof and may detain the same. He shall thereupon give the person in possession of the said goods, a list of the property together with a written notice in the form prescribed in schedule T'.

2. When any property seized is subject to speedy decay or when the expenses of keeping it together with the amount of octroi chargeable is likely to exceed its value, the person seizing such property may inform the person in whose possession it was, that it will be sold at once; and shall sell it or cause it to be sold accordingly unless the amount of octroi demanded and the expenses incidental to the seizure be forthwith paid.

3. If at any time before a sale has begun the person from whose possession the property has been seized, tenders at the municipal office the amount of all expenses incurred and of the octroi payable, the Commissioner shall forthwith deliver to him the property seized.

4. If no such tender is made the property seized may be sold and the proceeds of such sale shall be applied in payment of such octroi and the expenses incidental to the seizure, detention and sale.

5. The surplus, if any of the sale proceeds shall be credited to the Municipal fund and may, on written application made to the Commissioner within three months next after the sale, be paid to the person in whose possession the property was when seized and if not, such application is made become the property of the Corporation.

6. The expenses incidental to the seizure of any property under this rule shall be determined in such manner as the Commissioner may specify in this behalf but shall not in any case exceed ten percent of the amount of octroi payable.

14. Recovery of due and proper octroi when the same was not recovered on the basis of invoice value :-

1. In cases where octroi is recovered by the Import Naka Officer on to value fixed by the Commissioner as prescribed by the Standing Order and not on the invoice value of the goods, the Commissioner may at any time within three months from the date of import call upon the importer to produce in the Municipal office of the original invoice and other documents concerning the value of the goods imported for his inspection. The importer shall be bound to produce the above mentioned documents within one month from the date of the receipt of such requisition. If on going through these documents it is found that less than the proper and due amount of octroi has been recovered; the Commissioner may call upon the importer to pay the difference of octroi and the importer shall be bound to comply with such demand. If the amount demanded is not paid within seven days of demand it shall be recoverable by distress and sale of the movable property of the defaulter or by attachment and sale of the immovable property of the defaulter as if such amount were a property tax due by the said defaulter or by having recourse to a Civil Court.

2. In case where the octroi is recovered by the Import Naka Officer on the value fixed by the Commissioner from time to time in the manner prescribed by the Standing Order in this behalf and not on the invoice value of the goods imported by him, the Commissioner shall have the right to demand and recover the difference of octroi in the manner prescribed in sub-rule (1) in case it is found that less than the proper and due amount of octroi was recovered.

15. Recovery of due and proper octroi in case of mistake or wrong calculation :-

In cases where the Commissioner finds that on account of wrong calculation or mistake less than the proper and due amount of octroi has been recovered by the Import Naka Officer, the Commissioner shall have the right to demand the deficit amount from the importer. If the amount is not paid on such demand it shall be recoverable by distress and sale of immovable property or by attachment and sale of immovable property of the defaulter as if such amount were a property-tax due by the said defaulter or by having recourses to a Civil Court. In cases where the Commissioner finds that on account of wrong calculations or mistake more than proper and due amount of octroi has been recovered by the Import

Naka Officer, Commissioner shall refund such excess amount recovered within seven days.

16. Refund of octroi on Export of goods imported for Consumption, Use or sales :-

Refund of 90 percent of the octroi paid on goods imported, for consumption use or sale shall be admissible on their export subject to all the conditions mentioned in clauses (a) to (h):-

a. Refund of octroi shall be paid only to the person who is the importer or to such agent of the importer as may be recognised by the Standing Orders and to no other person.

b. The export of the said goods has taken place within four months from the date of their Import.

c. The said goods shall have been exported on the manner prescribed by the Standing Orders.

d. The amount due for refund in respect of one export certificate shall not be less than five rupees.

e. The goods have not since their import changed in any manner whatsoever their original form, conditions state or appearance by any process of manufacture or otherwise:

Provided that goods shall not be deemed to have changed their form within the meaning of this rule merely by reasons that they are wood, which since its import has been cut and made into beams, planks and rafters or grain or tur, ground and converted into pluses or tobacco converted into stuff or bidis, or rice parched and made into murmuras; or wheat or other grain made into flour.

f. The goods must not have been sold to a person, residing within the octroi limits of the Corporation. However, if the goods are for the first time since their import sold to a person residing outside the octroi limits of the Corporation and are exported as a result of such sale, refund of 90 percent of octroi will be admissible provided that the importer continues to be in possession of the said goods till the moment they are exported and provided further that the said importer and the exporter remain the same person.

g. The goods that are exported must not be such that the refund of octroi levied thereon at the time of import is not admissible according to the rules, when these goods are exported.

h. The said importer shall claim the refund as follows:-

i. He shall make an application to the Commissioner.

ii. This application must reach the office of the Commissioner within seven days from the date of export

iii. This application shall be duly signed by the said importer.

iv. This application shall be accompanied by such documents as may be prescribed by the Standing Orders, and

v. The application shall comply with all the provisions prescribed by the Standing Orders for making a claim for refund.

17. Refund of excess octroi when octroi was recovered on the value fixed by the Commissioner and not on the value disclosed by the invoice :-

1. In cases where octroi was levied not according to the original invoice of value of the goods but according to the valuation fixed by the Commissioner as prescribed in the Standing Orders, then if the Importer satisfies the Commissioner that the octroi so levied is in excess of the octroi that would be leviable according to the invoice value of the goods, refund of the excess octroi may be paid to the importer in the manner prescribed by the Standing Orders provided.

a. the importer makes an application to the Commissioner.

b. the said application is accompanied by such documents as may be prescribed by the Standing Orders,

c. the said application is duly signed by the Importer.

d. the said application must reach the office of the Commissioner within fifteen days from the date of import.

e. the application shall comply with all the provisions prescribed by the Standing Orders for making a claim for refund.

2. Where an application is not accompanied by such documents as may be prescribed by the Standing Orders but is otherwise complete the Commissioner, may if he is satisfied that the omission is due to good and sufficient reasons extend the period upto three months from the date of import for submitting the documents.

18. Refund of octroi on goods which are eligible for

exemption :-

If octroi is levied on goods which are eligible for exemption under the Act or these rules, refund of octroi shall be given to the Importer in the manner prescribed by the Standing Orders.

19. Applicant to furnish additional particulars and additional documents or copies to enable the Commissioner to scrutinize the claim for refund :-

In order to enable the Commissioner to scrutinize the correctness and genuineness of the claim for refund of octroi, the applicant shall be bound to furnish such additional particulars and produce such additional documents or copies thereof as may be called for by the Commissioner.

20. Application or a claim for refund must comply with the Rules and the Standing Orders :-

An application or a claim for refund which does not comply with the provisions of the rules and the Standing Orders shall be rejected.

21. No refund shall be granted on the ground that octroi was wrongly recovered through mistake in stating weight description etc :-

No refund of octroi shall be claimable or granted to any person on the ground that octroi was wrongly recovered from him on account of any alleged mistake or discrepancy in stating the weight and description of goods or in stating any other detail which may be necessary to specify in the various prescribed documents that come to be prepared by the municipal employees in connection with the recovery and refund of octroi and the import and the export of the goods as it shall be deemed to be the duty of the person concerned to point out immediately in writing to the concerned municipal employees and such mistake or discrepancy on the spot before the verification of the complaint becomes impossible.

22. No refund to be granted on the export of the Exposed Cinema Film :-

1.No refund of octroi will be claimable or granted in cases where an exposed cinema film that is imported within the octroi limits of the Corporation (for the purpose of exhibition) is exported outside the octroi limits of the Corporation.

2. No refund of octroi will be claimable or granted where a vehicle covered under item No. 75 of the octroi Schedule 'O' that is imported within the octroi limits of the Corporation.

23. Municipal Officer, is empowered by the Commissioner to require a driver to stop the vehicle from the octroi limits :-

A municipal officer duly empowered by the Commissioner may anywhere within the octroi limits require the driver of a vehicle or a person in charge of the goods to stop for ascertaining whether due and proper octroi was collected at the Naka any municipal officer authorised by the Commissioner in this behalf may anywhere within the octroi limits require any person in charge of the goods or a driver of a vehicle to stop in order to requisition being made the said person or driver shall immediately stop and if required by the said Municipal Officer, do one or more of the things specified in sub-clauses (a) to (e) of sub-rule (1) of rule 12. If the said municipal officer is satisfied that due and proper amount of octroi was not paid at the import naka he shall make a demand in the prescribed manner on the said person or driver to pay the due and proper amount of octroi and thereupon the said person or driver shall pay the same and obtain a receipt in the form prescribed in schedule 'U'. If the said person or the driver refuses to pay the octroi the said municipal officer shall recover the same in the manner prescribed by rule 13.

24. Issue of requisition by the Commissioner :-

The Commissioner or the officer authorised in this behalf by the Commissioner if satisfied that it is necessary in the interest of the municipal revenue issue a requisition in the form prescribed in schedule 'V' asking the owner of the goods that are imported to return it duly filled in and signed by him and the said owner shall within seven days from the receipt of the requisition fill the correct details and return it duly signed by him to the Commissioner. The octroi found due on the particulars mentioned by the said owner when returning the requisition or when such return contains information which the Commissioner or the officer authorised by him has reason to believe to be incorrect on other authentic information obtained by him shall immediately be paid by that person on demand. If the amount demanded is not paid on demand it shall be recoverable by distress and sale of the moveable property or by attachment and sale of the immovable property of the defaulter as if such amount were a property tax due by the said defaulter or by having recourse to a Civil Court.

Explanation:- For the purpose of this rule, the owner of the goods shall include a person who is in possession of the goods that are

imported in any of the following capacity:-

- a. a mortgagee-in-possession;
- b. agent;
- c. bailee;
- d. a person in any other capacity.

25. Power to keep account current with person, firm or Local Authority in lieu of levying octroi on introduction of goods :-

1 The Commissioner may at any time with the approval of the standing Committee instead of requiring payment of octroi due from any person, mercantile firm or Local Authority to be made at the time when the goods in respect of which the octroi is leviable are introduced into the octroi limits of the Corporation direct that an account current shall be kept on behalf of the Corporation of the octroi so due from such person, firm or Local Authority.

2. Such account shall be settled at intervals not exceeding one month and such person, firm or Local Authority shall give information or details and make such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such person, firm or Local Authority in respect of such dues.

3. Any amount so due at the expiry of any such interval shall be recoverable by the Commissioner from the deposit referred to in sub- rule(2) or if the said deposit is insufficient, by distress and sale of the movable property or by attachment and sale of the immovable property of the defaulter as if such amount were a property tax due by the said defaulter or by having recourse to Civil Court.

26. Special Arrangement for the recovery of octroi on goods imported by the Collector and the District Magistrate Aurangabad for the purposes of rationing etc :-

1 The Commissioner may, whenever food grains and other articles are imported for the purposes of rationing or to meet an emergency within the octroi limits of the Corporation by the Collector and the District Magistrate, Aurangabad instead of requiring payment of octroi due from him to be made at the time when the goods in

respect of which the octroi is leviable are introduced into the city allow him to submit a monthly statement showing imports and exports effected during particular month. The said monthly statement shall be regularly sent before the 5* day of the ensuing month. The Commissioner shall at intervals not exceeding one month after scrutinizing the statement settle the account and ascertain the octroi payable to the Corporation. At the time of settling the account the amount of refund that would be admissible according to rules on the export of the goods shall be duly taken into consideration.

2. The Collector and the District Magistrate shall give such information or details as the Commissioner shall consider sufficient to cover the amount which may at any time be due.

3. Any amount found to be due to the Corporation after taking into account as provided in sub-rule (1). may, if not paid by the Collector and the District Magistrate be recoverable by the Commissioner from the deposit referred to in sub-rule (2) and if the said deposit be insufficient by having recourse to a Civil Court.

27. Special arrangement with companies who deal in wholesale distribution of Petrol or Petroleum products :-

1 In the case of companies who deal in wholesale distribution of petrol and petroleum products and who for this purpose have to resort to bulk storage in tanks, the Commissioner may permit them to render monthly statements showing the imports and exports, shall be regularly sent before the 5* day of the ensuing month. The Commissioner shall at intervals not exceeding one month after scrutinizing the said statements settle Corporation by the said companies. At the time of settling the account, the amount of refund that would be admissible according to rules on the export of the goods shall be duly taken into consideration.

2. The said companies shall give such information or details and shall produce such documents as the Commissioner may deem necessary the said companies shall also furnish such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such company in respect of such dues.

3. Any amount found due to the Corporation after taking account as prescribed in sub-rule (1) may, if not paid on demand be recoverable by the Commissioner :-

- a. from the deposit referred to in sub-rule (2) or
- b. if the said deposit be insufficient by distress and sale of the movable property or by attachment and sale of the immovable property of the defaulter as if the amount due were a property tax due by the said defaulter or by having recourse to a Civil Court.

28. Special arrangement for the recovery, of octroi on goods limited (for consumption, use or sale within the octroi limits of the Corporation) :-

The Commissioner may make a special arrangement for the recovery of octroi on goods imported (for consumption, use or sale within the octroi limits of Corporation) by and belonging to State Transport Corporation of the State of Maharashtra any department of the State or Central Government importing goods in pursuance of a commercial undertaking or any public utility concern established by law and such an arrangement when made shall be governed by the provisions of Rule No. 27.

29. Penalty :-

(1) Whoever commits a breach of any of the foregoing rules shall be punishable with fine which may extend to five hundred rupees and in the case of a continuing breach, the offender shall be punishable with fine which may extend to twenty rupees everyday during which the breach continues after conviction for the first breach.

(2) Any person who:-

- a. evades liability to pay the due and proper octroi;
- b. furnishes incorrect or mis-leading information in respect of any matter which is dealt with either by Rule or Standing orders;
- c. fails to furnish information which he is asked to furnish in pursuance of any provisions contained in the Rule or the Standing Order: shall on conviction be punishable with fine which may extend to five hundred rupees.

SCHEDULE A

SCHEDULE

SCHEDULE 'R'

Declaration to be furnished by the driver of a vehicle or a person in-charge of an animal.

I _____ hereby declare that, I am the driver of the vehicle No _____ and the said vehicle contains the under mentioned goods only. This declaration is true and correct according to my personal knowledge.

Total No of packages	No. of packages of each variety	Description of each variety of goods in details	From where imported	Licence No. of the driver	Remarks, if any (to be filled in by the import Naka Officer)
1	2	3	4	5	6
Date Signature of the Driver of the Vehicle					

SCHEDULE B
NOTICE

<p style="text-align: center;">SCHEDULE 'T'</p> <p style="text-align: center;">NOTICE</p> <p>To,</p> <p>Shri _____ residing at _____</p> <p>please take notice that I have this day seized goods specified in the inventory beneath this for the sum Rs. _____ paise _____</p> <p>(in words) _____ due on account of octroi demanded from you under Bill No. _____ dated _____, and</p> <p>that unless you pay into the municipal octroi office the said amount due together with the costs of seizure and detention of the said goods within five days from today the said goods will be sold.</p> <p>Date _____ month and year.</p> <p style="text-align: right;">Signature of the Import Naka Officer</p>
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SCHEDULE C
IMPORT BILL

<p style="text-align: center;">INVENTORY</p> <p style="text-align: center;">SCHEDULE U</p> <p style="text-align: center;">IMPORT BILL</p> <p style="text-align: center;">Full name of the person in charge of the goods</p>
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that are imported and his full address

Please take notice that you are called upon to pay the below mentioned octroi in respect of the below mentioned goods at the below mentioned rates :-

Original Marks	Whether the goods are stamped by the Corporation	Whether the goods are sealed by the Corporation	Number of vehicles or R.R.No or S.T. Receipt No and date	Number and description of packages	Description of goods
1	2	3	4	5	6
Weight	Value of goods according to original Invoice	Municipal value	Rate of octroi	Amount of octroi	Remarks, if any of the Municipal Officer
7	8	9	10	11	12

SCHEDULE D
SCHEDULE

SCHEDULE "V"

The Commissioner is satisfied that you are the owner of the below mentioned goods that came to be imported within the octroi Limits of the

Corporation on or about and that due and proper octroi

has not been paid thereon at the time of import. I have to request you, therefore, to fill in the below mentioned requisition with true and correct information and return it to me within seven days from the receipt of the requisition.

Signature of the
Commissioner.

Name and description of the goods imported	Weight of the goods imported	Value of the goods according to the original invoice	Name of the place from where the goods were imported	Consignor's name and address in full	Date of export or Import
1	2	3	4	5	6

SCHEDULE E

SCHEDULE

SCHEDULE N

Certificate for exemption from octroi to be furnished by the Local Authority.
Certified that, the below mentioned goods belong to and are imported
by_____ (give here the name of the Local Authority)
and they are to be used or intended to be used solely for public purposes and
they are not to be used or intended to be used for purposes of profit or for any
commercial undertaking or for sale to the public or any person or persons.

Serial No.	R.R.No And date S.T.R. No. and date, Vehicle No.	No of packages	Description of the goods	Weight	Sender's full name and Address	Remarks, if any (to be filled in by the Import Naka Officer
1	2	3	4	5	6	7

Date:	Stamp of the Local Authority	Signature of the Chief Executive Officer of the Local Authority or of any other officer who is empowered in this behalf by the said Chief Executive Officer
Address:		

SCHEDULE F

SCHEDULE

SCHEDULE 'Q'(I)

Certificate for exemption from octroi to be furnished by the Aurangabad
University, Aurangabad.

Certified that the below mentioned goods belong to the Aurangabad
University and that the said goods are imported solely for the purposes of the
activities of the said University.

Serial No.	R.R.No and date S.T.R. No. and date, vehicle	No of packages	Descripti on of the goods	Weight	Sender's full name and Address	Remarks, if any (to be filled in by the import Naka Officer.)
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No.						
1	2	3	4	5	6	7

SCHEDULE G

SCHEDULE

SCHEDULE 'Q'(II)

Certificate for exemption form octroi to be furnished by
Colleges/Schools/S.S.C. Examination Board, Aurangabad.

Certified that, the below mentioned goods belong to the
College/School/Secondary School Certificate Examination Board known as

and the said College/Schools Secondary School Certificate Examination Board affiliated/recognised by the Aurangabad University/the Director of Education, Maharashtra State/ the Director of Technical Education, Maharashtra State. The said goods are imported solely for the purposes of the above mentioned College/ School, Secondary School Certificate

Serial No.	R.R.No And date S.T.R. No. and date, vehicle No.	No of pac- kag es	Description of the goods	Weig ht	Sender's full name and Address	Remarks, if any (to be filled in by the import Naka Officer.)
1	2	3	4	5	6	7

SCHEDULE H

SCHEDULE

SCHEDULE 'Q' (III)

Certificate for exemption from octroi to be furnished by Governemnt,
Local Authority or any other authority established by statue.

Certified that, the below-mentioned goods are being imported into the octroi limits of the Corporation for the purpose of the exhibition to be held at_____ This exhibition is organized by
Government_____Local Authority_____/any other Authority established by Statue_____ with the sole object of promoting public safety, health, convenience or instruction and no profit is intended to be made. The said goods are to be sold either at the said exhibition or any where else within the octroi limits of the Corporation.

Serial	No of	Descripti	Weight	Sender's	Remarks.
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Serial No.	R.R.No. And date S.T.R. No. and date, vehicle No.	No. of packages	Description of the goods	Weight	Serial No. full name and Address	Remarks, if any (to be filled in by the import Naka Officer.)
1	2	3	4	5	6	7

SCHEDULE I

Showing the good liable to octroi and the rates leviable

SCHEDULE 'Q' Showing the goods liable to octroi and the rates leviable			
		Rates fixed by the Corporation. Aurangabad	
Item No.	Description of goods	<i>Ad-valorem</i>	per 10 kgs unless otherwise specified
1	2	3	4
Class I - Articles used for food or drink by men or animals and drugs			
		Rs. Ps.	Rs. Ps.
1.	Grain flour, pulses and cereals of all sorts including gavar, soyabean, parched grain, paddy, rava, kani, layha. Kkurmura, phutana, and poha		0.5 per 10 kgs. 0.02 Do.
2.	Grass, straw, bhusa, tanus (paira)Konda, kadbi and Bhas(food-er for houses)		
3.	Chuni, Moha, Oil-cake including khandas of grain used for any purposes.		0.05 Do.
4.	Oil-seeds of all kinds including ground-nuts with or without rids and cotton seeds but excluding those specified in items No. 35		0.05 per 10 kgs
5. a.	Edible oils intended to be used for manufacture of hydrogenated oils or vanaspati, hydrogenated oils or vanaspati or bottle edible oils	1.00 per cent	

b. All other kinds of edible oils	1.00 per cent	
6. a. Sugar and sugar-candy and chemical and chamchami and bura	1.00 per cent.	
b. Gur of all sorts and rab, pend-khajur, shira and kakwi	1.00 per cent	
c. Sugar-cane	1.00 per cent	
7. Wine and spirits and bear, granja and bhang, opium, charas	5.00 per cent	
8. Ice		0.20 per 10 kgs.
9. Ghee and butter(other than table butter)		1.00 per 10 kgs.
10. Vanaspati and hydrogenated oils	1.00 per cent	
11. Tea, coffee and coffee-seeds	2.00 per cent	
12. Saffron 'kasturi'	2.00 per cent	
13. Edible-becon and hams, table butter margarine dried or preserved fruits and nuts excluding fresh fruits and betal nuts, canned fish, cheese, confectionary, jams and jellies, Milk condensed and preserved Icecream all sorts of farinaceous foods pickles cocoa, cocoa beans and chocolates biscuits and cakes, lard or edible animals fats, mawa, milk cream, chakka and curds fruit juices, syrups and all beverages, glucose, extrose or any fruit sugar oil stores (except edible oils) preserved provisions, baking or curry powder, saccharin. All kinds of food colours and essencesglucose of all other kinds of malt extract, honey, papad, potato, W a f e r s , meat preserved for whatever use and all other kinds of food or drink not specifically provided for excepting whole milk or tone milk or skim milk powder or neera.	2.00 per cent	
14. a. All chemicals, chemical insecticides, surgical goods or all kinds cylinders filled with gas sterilized goods including cotton and cotton bandages, sanitary, towels, physical and laboratory goods of all kinds, para (mercury) and surma (in bulk or powder)	1.00 per cent.	
b. Drugs and allopathic medicines.	1.00 per cent	

14. Allopathic and ayurvedic medicines, patent and dispensing medicines and homeopathic, unani and ayurvedic medicines.	2.00 per cent	
15. Dates, dry or wet	2.00 per cent	
16. All spots of vegetables and green giner, dry chilies, tamarind dry, onions, dry garlics dry shangadas, turmeric, coriander, seeds dry mango pieces or powder cocum.		0.10 per 10kg.
17. All kinds of fresh fruits		0.05 per 10kg
18. Coconuts	1.00 per 100 Nos.	
19. All kinds of Indian sweets, breads, bari	1.50 per cent	
20. Fishes of all kinds dead or alive (un-tinned) eggs and fresh meat.		0.050 per 10kg
21. Fowls, ducks, and other game birds		0.20 each
22. Wild-beasts and game of all kinds		1.00 each.
23. Betal leaves		0.15 each petara
24. a. Beatal nuts	1.00	
b. Gardamoms, catechu, mace; nutmegs, olcha seeds paper campher	1.00	
25. Kirana articles not specified elsewhere including the following but excluding solt, ajwan, ambihalad and ajwanful uda, kattha, kalmi, kadki bij and kunku, khushkhas and bond, gullal, godambi, saras and gond (dink), jira, teajapan, dalchini, nageshar and black namak (salt) bucca, ral sintha, sindhur, shahahjira, eatingsoda, snjira, sandav mith (asli or Nakli salt), hing, khobra.	1 .00 per cent	
Class-II- Animals		
26. Sheep, goats, mamps and kinds		0.50 each
27. a. Oxen, cows, buffaloes, calves, horses donkeys		1.00 each
b. Domestic pets such as dogs, cats, parrots		
28. Pigs		1.00 each
29. Camels and elephants		2.00 each

Class III- Articles used for Fuel, Lighting, Washing and Industrial Use		
30. a. Charcoal		0.05 per 10 kg.
b. Coal and coke	3. 00 per cent	
31. Crackers, fire-works and their components, calcium, carbide and safety fuses	4.00 per cent	
32. Chandeliers; globes, chimneys, Electric-bulbs and articles for electric gas lighting	2.00 per cent	
33. a. Soaps of all kinds	2.00 per cent	
b. Boot and metal polish	2.00 per cent	
34. Potash, ritha, soda, allum, saline, substances, shikakai, washing soda, refined salt, partre, phyenyle and other substances used in washing clothes floor and utensils	1.00 per cent	
35. Oils, seeds of inedible oils	1.00 per cent	
36. Inedible vegetable oils	1.00 per cent	
37. Metylated and denatured spirits and industrial alcohols	1.50 per cent	
38. a. Mineral oils of all sorts diesel oil, petrol, aviaton spirits. All kinds of lubricating oils, white oil, spindle oil, furnace oil, petroleum produces, mava oil sevassol oil, solevant oil, (other than those under entry 48) solutions and compositions, turkey red oil and by-products of mineral oils but nothing herein before contained shall include kerosene under this sub-entry, other fuels oils used as insecticides, natural gasoline pains.	0.50 per cent	
b. Crude oil (light diesel oil)		0.50 per 10 litre
c. Liquid petroleum gas		0.20 each cyclinder
d. Kerosene		0.02 per 10 litre
39. Grease and petroleum jellys	2.00 per cent	
40. a. All kinds of inedible fats, tallow, lards, etc., not used as food	2.00 per cent	
b. Chemicals of all sorts, sodium, sulphate, or iron, sulphate of copper, sulphate of allumina silicate of soda, caustic soda and other salts n o t otherwise specified, sulphur, chlorate or potash straunits, zinc	2.00 per cent	

chloride, mangesium chloride, salt petre, acids of all kinds of salamoniac, borax, sizing flour		
41. Candles, match boxes, other articles intended for gas or lighting not provided elsewhere (including lamps, lanterns)Iron and their spare parts.	0.10 per 10kg	
42. Fire wood		0.03 per 10kg
43. Padpa and cinder		0.03 per 10kg
Class IV- Building and other Construction A Materials		
44. Cement of all sorts	3.00 percent	
45. Coaltar, asphalt, bitumen, flooring stone, mangense, emery stone or powder stone, chips stone powder, Agra stone, stone for building, clinker and coalash.	3.00 per cent	
46. Glazed, bricks; tiles, marble pieces, firebricks, bricks. All kinds of roofing tiles and slabs, farashing etc. China mosaic chips, mosaic marble, mosaic or terrazo, tiles, earthen pipes, china pipes, cement pipes and asbestos cement sheets.	2.00 per cent	
47. Yellow earth and earth of any other kind sand metal rubble murum and graval.		5. 00 per truck
48. Paints, distemper and colour washes and other materials used for painting buildings, varnish biled linseed oil, turpentine, zinc oxide and red oxide	3. 00 per cent	
49. Glass, glass-ware, enamel-were k i n d s of crockery used for construction or decoration of buildings and Sanitary fittings, metal valves, brass, cocks and their fitting.	3. 00 per cent	
50. Roofing felt	2.00 per cent	
51. Timber, balies, bombbos, cane and articles made of any of them doors windows, frames, pegs, staircases, sandal wood and articles made of such woods.		1.50 per quintal
52. Plywood, soft boards, hard boards, masonite, or any other k i n d s of wood of whatever	3. 00 per cent	

composition prepared by artificial process, and articles made thereof.		
53. a. Hair oil perfumed oils, perfumery of all kinds scented materials, incense sticks aromatic chemicals toilet requisites of all kinds, shaving cream, shaving sticks, tooth powder, tooth paste, pomade, combs, brushed, looking glasses, hair pins, braces, garters & suspenders.	2.50 per cent	
b. Scissors, razors, safety razors, baldes, knives, penknives, spoons, fomks, cutlery of all kinds needles of all sorts of lock and key, stoves and petromax, and their parts and accessories and hardware articles.	2.50 per cent.	
c. Laces, tapes, rings of wood and metal embroidery articles, Celluloid and celluloid articles, beds of all sorts imitation pearls, Plastic and plastic goods, plastic power, bakelite and bakelite goods articles made of ivory and bones, and all sorts of buttons and haberdshy.	2.00 or cent	
d. All kinds of furniture such as wooden, iron, steel, cane etc.	3.00 per cent	
e. Umberellas, rain coats, hats and caps	2.50 per cent	
54. a. Gold	1.00 per cent	
b. Silver	1.00 per cent	
c. Ornaments and articles made of gold or silver	1.00 per cent	
d. Other precious metals and ornaments and articles made thereof.	0.50 per cent	
e. Imitation ornaments and jewellery	1.00 per cent	
f. Toys of all kinds, articles of games and sports	0.50 per cent	
55. Crockery of all sorts (excluding articles used for construction or decoration of buildings)	2.00 per cent	
56. Glass and glassware including bangles, bottles articles of china and procelain wares and earthen ware (excluding articles used for construction of decoration of building)	3 00 per cent.	

Class V Tobacco and Tobacco Requisites

57. Cigarattes and cigars, cigar and cigarattes holders smoking pipes, cigarette paper, tobacco used for pipes and cigarette tobacco cases, pouches, cigar and cigarette cases, hukka, and smoking requisites and cigarette lighters.	3.50 per cent.	
58. a. Bichora, fadi, sarsa, churapals and dhantal	0.50 per cent	
b. Tobacco for manufacturing bidies and snuff and tobacco for eating purposes.		0.50 per quintal
59. Bidies and snuff	1.00 per cent	
60. Bidi leaves		0.15 per petara
Class VI piece goods and other Text and Materials, Leather and Articles	ile Fabric and ma of Leather and R	terials, Leathers, ubber goods
61. Piece goods of wool, silk, linen, hampcotton artificial and synthetic materials and artificial made-up purely or partly of any of the above materials not otherwise specified a n d readymade articles of the same.	0.25 per cent	
62. a. Cotton ginned		1 .50 per quintal
b. Cotton un-ginned		2.00 per quintal
63. Cotton waste, yarn waste and hard waste		
64. Raw, or unsound wool hemp, Jute, coconut and other fibres and rope and articles made thereof	2.00 per cent	
65. Yarn and threads of all sorts	1.50 percent	
66. Stretches of all sorts, sago rice and flour arrow root, tapioca and its flour, tamarind powder farine starches and sizing materials tallow, sizing oils and such substitutes	1 .00 per cent	
67. hides and skins	1 .25 per cent	
68. Leather including harress, saddles, bags boxes, shoes, chappals, slippers, sandals straps and all articles made of leather	2.50 per cent	
69. a. Rubber tyres and tubes not for bi-cycles	2.00 per cent	
b. Rubber tyres and tubes for bicycles	2.00 per cent	

70. Rubber, rubber goods gatta, purcha, and articles made thereof (wholly or partly), rubber solution, Raw rubber and lates but excluding toys made therefrom.	2.00 per cent	
71. Iron and steel : (a) Pig iron (b) blooms, billets and slabs, (c) structural (i) joista, (ii) channels, (iii) angles or unequal, (iv) bulbs or toe. (v) Light rails, (vi) Fish plate for light rails (vii) Sheel; Stell Ingets, blooms billets and baras, (viii) Block or galvanized sheets, plain or corrugated, (ix) Plates, ordinary mild steel including boiler and high tensile ship building or bullet proof, (x) Bars and rods, (xi) Bolts, nuts, washers, rivets and such other articles, (xii) wire barbed, telegraph or other kinds of black galvanized, (xiii) Wire nails (xiv) Spring steel vehicular or flat bars, (xv) Hoops and strips and (xvi) Pipes.	1.50 per cent	
72. Scrap of (i) iron and (ii) steel		20.00 per tonne
73. Iron and steel any other articles manufactured from iron or steel other than cutlery, hard-ware and machines or machine parts not specifically provided for.	2.00 per cent	
74. Machinery and their components and spare (a) (i) Electric machinery for generation, transmission and distribution and motors and generators and their components and spares, (ii) Electric goods including cells, batteries and copper strips horn electric, (iii) Electrical fittings and materials, (iv) Electrical domestic appliances, (v) Electrical machinery of all kinds control switches gear, generators, Alternators & dynamos, motors transformers and turbo generating sets, (b) agricultural machinery and parts (c) oil engines, diesel and machines worked by hydraulic pressure and their parts, (d) tools of all kinds, (e) Printing press machines and spares, (f) any other	2.00 per cent	

machinery its components and spares not specifically provided for.		
75. Vehicles.		
a. Motor cars, motor cycles, chasis and lorries and spares thereof	1.00 per cent	
b. Bi-Cycles prambulators, carriages, all kinds thereof	2.00 per cent	
76. Instruments, apparatus and appliances and parts thereof :-		
a. Sewing machines, clocks and watches and type-writers and their spares.	2.00 per cent	
b. Radio, radiograms, television-set o r apparatus, loud-speakers, gramophones, amplifiers, wireless goods their components & spares and musical instruments of all sort.	4.00 per cent	
c. Photographic machinery, photo goods and material including photographic chemicals films and amount and their components.	4.00 per cent	
d. Cine projecting machinery, their components, spares and materials used therein.	4.00 per cent	
e. Surveying apparatus	4.00 per cent	
f. Scientific applicants	4.00 per cent	
g. Optical goods, their spares and accessories surgical instruments and hospitals requirements including their spares and accessories.	4.00 per cent	
h. Mill & gin stores including crubicbles, cotton, ropes &	2.00 per cent	
i. All kinds of apparatus, appliances and spares	2.00 per cent	
77. Non-ferrous metals that is to say brass, copper, tin, allumimum, lead zinc, german, silver, stainless steel, their alloyes, wires wares and sheets, ingots and circles.	1.00 per cent. [iscellaneous 1.00 per cent	
Class VII M		
78. Dyes, tans indigo and all colouring matter including printing paste and inks		
79. Paper:-		
a. News print	1.00 per cent	
b. Card-boards, straw boards,	2.00 per cent	

grayboards and mill-boards		
c. All kinds of papers of whatever composition & thickness	1.00 per cent	
80. Lac and cork and articles made thereof	1.00 per cent	
81. Sculpture articles of wood, stone, clay or metal other articles and earthenware (earth-ware)	2.00 per cent	
82. Chinaware, porcelain ware and electric insulators not otherwise specified	2.00 per cent	
83. a. Cinema films, raw	5.00 per reel	
b. Cinema film processed and reels	5.00 per 300 metres.	
c. Roll films	1.00 per roll	
84. Molasses	1.00 per tonne	
85. Chemical manures	2.00 per tonne	
86. Goods not included in any of the above items and not specifically exempted in schedule II.	2.00 per cent.	