
**Bombay Provincial Municipal Corporations (Amendment)
Act, 2008**

4 of 2009

[06 January 2009]

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An Act further to amend the Bombay Provincial Municipal Corporations Act, 1949. WHEREAS both Houses of the State Legislature were not in session; AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949), for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Provincial Municipal Corporations (Amendment) Ordinance, 2008, on the 3rd October 2008 (Mah. Ord. VII of 2008); AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Bombay Provincial Municipal

Corporations (Amendment) Act, 2008.

(2) It shall be deemed to have come into force on the 3rd October 2008.

2. Amendment Of Section 2 Of Bom. Lix Of 1949 :-

In section 2 of the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949) (hereinafter referred to as "the principal Act"), after clause (70B), the following clause shall be inserted, namely:--

"(70C) "value of the article", in relation to the goods imported into the city, where "octroi" or "cess" is charged on such goods on ad valorem basis, shall mean the value of the article as mentioned in the original invoice, and include the shipping dues, insurance, custom duties, excise duties, counter vailing duty, sales tax (if any), Value Added Tax (VAT), transport charges, vendor freight charges, carrier charges and all other incidental charges;".

3. Amendment Of Section 127 Of Bom. Lix Of 1949 :-

In section 127 of the principal Act, in sub-section (2), to clause (aa), the following proviso shall be added, namely:--

"Provided that, the State Government may, by notification in the Official Gazette, direct the Corporation to levy the cess on the entry of the goods into the City for consumption, use or sale therein, in lieu of octroi;".

4. Amendment Of Section 152A Of Bom Lix Of 1949 :-

In section 152A of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:--

"(1A-1) Notwithstanding anything contained in sub-section (1), but subject to the provisions of the provisos thereof the Corporation shall, when so directed by the State Government by issuing a notification under the proviso to clause (aa) of sub-section (2) of section 127, levy cess on the entry of the goods specified in Schedule A, into the limits of the City for consumption, use or sale therein at the rate not exceeding the maximum rate specified against each of them in column (3) of that Schedule.".

5. Deletion Of Section 152H Of Bom. Lix Of 1949 :-

Section 152H of the principal Act shall be deleted.

6. Amendment Of Section 152L Of Bom. Lix Of 1949 :-

In section 152L of the principal Act, in sub-section (1), in clause (o), the figures and letter ", 152H" shall be deleted.

7. Amendment Of Section 406 Of Bom. Lix Of 1949 :-

In section 406 of the principal Act,--

(a) in sub-section (2), in clause (c), after the words "any tax" the words "including interest and penalty imposed" shall be inserted;

(b) after sub-section (5), the following sub-sections shall be added, namely:--

"(6) An appeal against the demand notice in respect of levy of cess under Chapter XIA shall lie,--

(i) to the Deputy Commissioner, when the demand notice is raised by the Cess Officer;

(ii) to the Commissioner, when the demand notice is raised by the Deputy Commissioner.

(7) The appeal under sub-section (6) shall be filed within fifteen days from the date of the demand notice."

8. Substitution Of Schedules "A", "B" And "C" Of Bom. Lix Of 1949 :-

For Schedules "A", "B" and "C" appended to the principal Act, the following Schedules shall be substituted, namely:--

"SCHEDULE A

(See section 152 A)

Articles liable to payment of cess

Serial No.	Description of Goods	Maximum Rates of cess leviable
-1	-2	-3
Class I.--Articles of food and drink.		
1	Grain, flour, pulses and cereals of all sorts including parched gavar, soyabean, parched grain and paddy.	4%
2	(a) Sugar.	2%
	(b) Gur of all sorts.	2%
3	Wines and spirits and beer.	10%
4	Ghee.	5%
5	Vanaspati and hydrogenated oils.	4%
6	Tea, Coffee and Coffee seeds.	4%
7	Saffron.	7%

8	Edible-bacon and hams, table butter, butter other than table butter, margarine, dried or preserved fruits and nuts excluding fresh fruits and betel nuts, canned fish, cheese, confectionery, jams and jellies, milk condensed and preserved, ice cream, all sorts of farinaceous foods, pickles, cocoa, cocoabeans and chocolates, biscuits and cakes, lard or edible animal fat, mawa, milkcream, chakka, fruitjuices, syrups and all beverages, glucose, dextrose or any fruit sugar, preserved provisions, baking or curry powder, saccharin, all kinds of food colours and essence, glucose of all other kinds, malt extract, honey, papad, potato wafers, meat fresh or preserved for whatever use and all kinds of food or drink not specifically provided for excepting whole milk or toned milk or skimmed milk powder.	7%
9	Dates dry.	6%
10	Dates wet.	4%
11	Chillies, turmeric, dhania, methi or suva whole or powdered, tamarind seed whole or separated.	3%
12	Poultry, eggs and flesh of poultry.	2%
13	Coconut in shell, separated kernal of coconut and copra.	1%
14	Whole milk, toned milk and skimmed milk powder and curds.	5%
15	Oil seeds of edible oils and edible oils. Class II.-- Animals.	4%
16	Sheeps, goats, lambs and kids.	1%
17	Oxen, cows, buffaloes, calves and horses.	1%
18	Pigs.	1%
19	All animals, wild beasts, domestic pets except those to which entries 16, 17 and 18 of this Schedule apply.	10%
20	Animal bones, horns and hooves.	2%
	Class III.--Articles used for Fuel, Lighting, Washing and Industrial use.	
21	Charcoal, coal and coke.	4%
22	Crackers, fireworks and their components, calcium carbide and safety fuses.	7%
23	Chandeliers, globes, chimneys, electric bulbs and articles for electric or gas lighting.	6%
24	Soap of all kinds, boot and metal polish.	4%
25	Potash, ritha, soda, alum, saline substances, shikakai, washing soda, caustic soda, refined salt, patre, phenyle and substances used in washing clothes, floor and utensils.	4%
26	Oil seeds of inedible oils.	4%
27	Inedible vegetables oils.	4%
28	Methylated and denatured spirits and Industrial alcohols.	6%

29	(a) Mineral oils of all sorts, diesel oil, petrol, aviation spirit all kinds of lubricating oils, white oil, spindle oil, furnace oil, petroleum products including natural gas and liquified petroleum gas, mava oil, sevasol, solvent oil, other fuel oils, oils used as insecticides, natural gasoline, paints solutions and compositions, oils (but nothing hereinbefore contained shall include kerosene)	5%
	(b) Crude oil.	5%
	(c) Grease and petroleum jelly.	5%
	Class IV.--Articles used in construction of Buildings, Roads and Other structures and Articles made of Wood and Cane.	
30	Cement of all sorts.	4%
31	Coaltars asphalt, bitumen flooring stone, manganese, emery stone or powder, chalk powder, stone chips, Agra stone, stone for building, clinker and coal ash.	4%
32	Glazed bricks, tiles, marble pieces, fire bricks, bricks, all kinds of roofing tiles, flooring tiles, china mosaic chips, mosaic marble, mosaic or terrazo tiles, earthen pipes, china pipes, cement pipes and asbestos cement sheets.	5%
33	Paints, distemper and colour washes used for - painting buildings, varnish, boiled lines oils, turpentine, zinc oxide and red oxide.	5%
34	Yellow earth and earth of any other kind except red earth.	4%
35	Glass, glassware, chinaware, enamelware, all kinds of crockery used for construction or decoration of buildings and sanitary fittings, metal valves, brass cocks and their fittings.	4%
36	Roofing felt.	5%
37	Timber, ballies, cane and articles made of any of them, doors, windows, frames, furniture, pets, staircases, sandal wood and articles made of such wood.	6%
38	Plywood, soft boards, hard boards, masonite or any other kind of wood of whatever composition prepared by artificial process and articles made thereof.	6%
	Class V.--Perfumes, Toilet Requisites, Colours and Household Goods.	
39	(a) Hair oil, perfumed oils, perfumery of all kinds, scents, attars, scented material, aromatic chemicals, toilet incense sticks, toilet requisites of all kinds, shaving cream, shaving sticks, tooth powder, tooth paste, pomade, comb, brushes, looking glasses, hairpins, breeches, garters and suspenders.	5%
	(b) Scissors, razors, safety razors, blades, knives, pen knives, spoons, forks, cutlery of all kinds, needles of all sorts, locks and keys, stoves and petromax and their parts and accessories and hardware articles.	4%
	(c) Laces, tapes, rings of wood and metal, embroidery	

	articles, celluloid and celluloid articles, beads of all sorts, imitation pearls, articles of imitation jewellery, plastic and plastic goods, plastic powder, bakelite and bakelite goods.	4%
40	(a) Imitation ornaments.	6%
	(b) Toys of all kinds.	4%
41	Crockery of all sorts.	4%
42	Glass and glassware including bangles, bottles, articles of china and porcelain wares and earthen wares (excluding articles used for construction or decoration of buildings).	4%
	Class VI.--Tobacco Requisites.	
43	Cigar and Cigarette holders, smoking pipes, cigarette paper, tobacco cases, pouches, cigarette and cigar cases, hukka and smoking requisites and cigarette lighters.	8%
	Class VII.--Piece goods cotton, yarn and threads of all sorts and starching and sizing materials, leather and articles of leather and rubber goods.	
44	Piece goods of wool, silk linen, hemp, artificial and synthetic materials and articles made up purely or partly of any of the above material not otherwise specified, 100 per cent. cotton fabrics, readymade garments made out of 100 per cent. cotton fabrics, hosiery goods made out of 100 per cent. cotton fabrics, sanitary towels, napkins, disposable baby-diapers, cotton beds and pillows and surgical cotton.	3%
45	Cotton ginned or unginned.	4%
46	Cotton waste, yarn waste and hard waste.	4%
47	Raw or unspun wool, hemp, jute, coconut and other fibres and rope and articles made thereof.	4%
48	Yarn and threads of all sorts.	5%
49	Starches of all sorts, sago, rice and flour, arrowroot tapioca and its flour, tamarind powder, farina starches and sizing materials, tallow, sizing oils and such substitutes.	4%
50	Hides and skins.	4%
51	Leather including harness, saddles, bags, boxes, shoes, chappels, slippers, sandals, straps and all articles made of leather.	4%
52	Rubber tyres and tubes--	
	(a) Rubber, rubber goods, gatta, purcha and articles made thereof (wholly or partly), rubber solution and latex.	4%
	(b) Raw rubber.	4%
	Class VIII.--Metals and articles made of metals.	
53	Iron and Steel--	
	(a) Pig iron,	4%
	(b) Blooms, billets and slabs,	4%

	(c) Structural-- (i) joints, (ii) channels, (iii) angles, equal or unequal, (iv) bulbs or toes, (v) light rails, (vi) fish plate for light rails, (vii) shell, steel ingots, blooms, billets and bars, (viii) black 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 kind of black galvanized, (xiii) wire nails, (xiv) spring steel, vehicular or flat bars, (xv) hoops and strips, and (xvi) pipes.	4%
54	Iron and steel-scrap.	4%
55	Iron and steel-any other articles manufactured from iron or steel other than cutlery, hardware and machines or machine parts not specifically provided for.	4%
56	Machinery and their components and spares--	
	(a) (i) Electric machinery for generation, transmission and distribution and motors and generators and their components and spares,	4%
	(ii) Electric goods including cells, batteries and copper strips, horn electric,	4%
	(iii) Electric fittings and material,	4%
	(iv) Electrical domestic appliances,	4%
	(v) Electrical machinery of all kinds, control sets, switch-gear, generators, alternators and dynamos, motors, transformers and turbo generating sets.	4%
	(b) Agricultural machinery and parts.	4%
	(c) Oil engines, diesel engines, steam engines, petrol and gas engines and machines worked by hydraulic pressure and their parts.	4%
	(d) Tools of all kinds.	4%
	(e) Printing press machines and spares.	4%
	(f) Any other machinery, its components and spares not specifically provided for.	4%
57	Vehicles-	
	(a) Motor cars, motor cycles, chassis and lorries.	5%
	(b) Bicycles, perambulators, carriages, all kinds of vehicles and their components and spares.	4%
58	Instruments, apparatus, appliances and parts thereof--	
	(a) Sewing machines, clocks and watches and typewriters and their spares.	4%
	(b) Radio, radiograms, television set or apparatus, loudspeakers and gramophones, amplifiers, wireless goods, video cassette recorders, video cassette players, all kinds of electronics goods, their components and spares.	5%
	(c) Photographic machinery, photo goods and materials including photographic chemicals, films and	5%

	mounts and their components and spares.	
	(d) Cine projection machinery, their components, spares, and materials, used therein.	5%
	(e) Surveying apparatus.	5%
	(f) Scientific appliances.	5%
	(g) Optical goods, their spares and accessories, surgical instruments and hospital requirements including their spares and accessories.	5%
	(h) Mill and gin stores including crucibles, cotton ropes and spares.	4%
	(i) All kinds of apparatus, appliances and spares	4%
59	Non-ferrous metals that is to say brass, copper, tin, aluminium, lead, zinc, germansilver, stainless steel, their alloys, wire-wares and sheets, ingots and circles, etc.	4%
	IX.--Miscellaneous Class.	
60	Dyes, tans, indigo and all colouring matters including printing paste, inks and industrial paints.	5%
61	Paper-	
	(a) Newsprints.	7%
	(b) Card boards, straw-boards, grey boards and millboards.	7%
	(c) All kinds of paper of whatever composition and thickness.	7%
62	Lac and cork and articles made thereof.	4%
63	Sculptured articles of wood, stone, clay or metal, other articles and earthenwares.	4%
64	Chinaware, porcelainware and electric insulators not otherwise specified.	49?
65	(a) Cinema films, all film raw.	7%
	(b) Cinema films processed and reels.	7%
66	Molasses.	7%
67	Books and periodicals including almanacs, panchangs and time-tables for passanger transport services, catalogues, all publications which publicize goods, services and articles for commercial purposes, race cards, account books, diaries, Calendars, office files and documents, answer books (blank or used), tags, weddings cards, greeting cards, invitation cards, post cards, picture-post cards, cards for special occasions, visiting cards, photo albums, stamp albums made of paper, playing cards and newspapers.	3%
68	Cattle-feed including fodder and concentrates meant exclusively for cattle, cotton seeds, oil cakes and feed supplements.	2%
69	Bidi leaves.	2%
70	Firewood, bamboo and articles made of bamboo except toys.	2%
71	Fish, fresh and dry and fish oils.	2%

72	Fresh flowers, fresh vegetables, potatoes, sweet potatoes, elephants foot (Yam), ginger, onions, garlic, fresh fruits and betel nuts.	1%
73	Pan, tambul, vida or patti, prepared from betel leaves.	2%
74	Plantain leaves, palas leaves, patraval, dron.	1%
75	Salt.	3%
76	Slates and slate pencils, chalk-sticks and crayons, exercise and drawing books, lead pencils, orreries and their parts, fountain pens, ball pens, stylograph pens, propelling pencils and refills.	3%
77	Sugarcane.	2%
78	Water-mineral, medicinal, distilled or demineralised water, water for injection and plain aqua excluding aerated water.	4%
79	Flower seeds, fruit seeds, vegetable seeds, seeds of lucerne and other fodder grass, seeds of the canna, hemp, bulb corns, rhizomes, suckers and tubers (including edible tubers), bud grafts, cuttings, grafts, layers, seedlings and plants.	2%
80	Poultry feed and concentrates exclusively meant for poultry or other birds.	3%
81	Safety matches (excluding matches ordinarily used as fire works).	5%
82	Sports goods, gymnasium goods, marbles, pebbles and musical instruments.	4%
83	Insecticides excluding oils used as insecticides, pesticides, fungicides and weedicides.	4%
84	Ice and dry ice.	3%
85	Fowls of all sorts, ducks and birds.	3%
86	Human hair and animal hair.	5%
87	Mercury.	4%
88	Bee wax, baby berry wax and wax excluding petroleum wax.	3%
89	Brooms.	3%
90	Vitamins.	6%
91	Kerosene.	4%
92	Red earth.	4%
93	Cotton yarn used for handlooms and handloom cotton cloth.	5%
94	All articles other than those specified in the preceding entries of this Schedule.	4%

SCHEDULE B

[See section 152 C (1)]

Articles free from payment of cess

Serial No.	Description of Goods
(1)	(2)

1	Electricity.
2	Aeroplanes of all kinds including helicopters and components, parts and accessories of any of them.
3	Mica graphite and activated earth.
4	Currency notes and coins.
5	Fertilisers and manures including chemical manures.
6	Silk worm eggs and silk worm cocoons.
7	Life saving drugs and all medicines excluding tooth powder or toothpaste, cosmetics, toilet requisites and soaps, whether used as medicine or otherwise, blood and herbal drugs.

SCHEDULE C

[See section 152 C (2)]

List of goods on which cess shall not be payable to the Corporation

Serial No.	Description
(1)	(2)
1	Bona-fide personal luggage of passenger arriving by the air, sea, river, rail or road and articles for their private and personal use, which have already been in use at the time of import.
2	Machines worked by manual power for bona-fide use of educational institutions.
3	Camp equipment of Government officers on tour.
4	Necessary (not being articles of food and drink) equipments and clothing procured by the officers in command of troops for the direct and exclusive use of their men and camp followers, if and when accompanied at the time they enter the cess limits by a certificate of the officer commanding that they are so intended.
5	Goods entering the cess limits either in exhibition train itself, or for being placed in any exhibition to be held in the cess limits but not for sale; in the latter case on the production of certificate to that effect from the Secretary or the Manager managing the said exhibition.
6	Bona-fide commercial samples meant for free distribution and not meant for transfer or sale so certified by the importer.
7	Goods imported by rail, sea or air and rebooked and exported without being removed from the premises of the railway, docks, bunders, wharfs and airports.
8	Goods imported in accordance with the orders of a Court of law in connection with its official use.
9	Used furniture, tents, chholddaries, crockery, utensils, lamps, ballies, hired for parties, marriage ceremonies and public functions outside the cess limits which were so taken outside with the written permission of a Cess Authority and which are accompanied by the said written permission, while re-entering the cess limits.
10	Machinery, instruments and other articles and their components parts which were taken outside the cess limits for the purposes of repairs or processing, if

	imported with the written permission of a Cess Authority and are accompanied by the said written permission, while re-entering the cess limits.
11	Free gifts of any goods received as aid or relief supplied from any foreign Government or its recognized agency operating in India.
	Explanation I.--For the purpose of this entry, "recognized agency" means an agency specified as such by the State Government, by an order published in the Official Gazette.
	Explanation II.--If any doubt arises as to whether any particular gift is eligible for exemption under this entry or not, the matter shall be referred to the State Government, whose decision shall be final.
12	All contraceptives, drugs or appliances used for Family Planning purposes.
13	(i) Cotton, hand spun yarn and Khadi cloth.
	(ii) Woollen hand spun yarn and hand woven cloth, including Ghongadis.
	(iii) Hand spun and reeled silk yarn and hand woven silk cloth, including tassar yarn and cloth.
	(iv) Village industries products.
	Explanation.--The exemption from payment of cess under this entry shall be given subject to the condition that the goods are certified by the Maharashtra State Khadi and Village Industries Board, or the Khadi and Village Industries Commission.
14	Empty Treasure Boxes supplied by the Reserve Bank of India to its Agency Banks for packing the Government Treasure for dispatch to Agency Banks or to the Head Office of the Bank.
15	Concessional quality white printing paper supplied by the Government of India.
16	Locally manufactured articles consigned from within the limit of the City but returned to the consigner within six months from the date of their export on account of the refusal of the consignee to accept the same either wholly or partly subject to the furnishing of adequate documentary evidence.
17	(i) Flat plate solar collectors.
	(ii) Concentrating and pipe type solar collectors.
	(iii) Solar cookers.
	(iv) Solar waterheaters and systems.
	(v) Air/gas/fluid heating systems.
	(vi) Solar crop driers and systems.
	(vii) Solar stills and desalination systems.
	(viii) Solar pumps based on solar thermal and solar photovoltaic conversion.
	(ix) Solar power generating systems.
	(x) Solar photovoltaics modules and panels for water pumping and other applications.
	(xi) Wind mills and any specially designed devices which run on wind mills.

	(xii) Any special devices including electric generators and pumps running on wind energy.
	(xiii) Biogas plants and biogas engines.
	(xiv) Agricultural and municipal waste conversion devices producing energy.
	(xv) Equipments for utilizing ocean waves and thermal energy.
18	Films imported by educational institutions recognized by the Government for the purpose of free education to students.
19	Bona-fide luggage and kit belonging to a travelling circus, or to a travelling company, performing Dramas, Lok Natyas or Tamashas and which is to be used for the performance of the Dramas, Lok Natyas or Tamashas, as the case may be.
20	(a) Bread (Handmade);
	(b) Ganesh idols made of either clay or plaster of paris; brought at the time of Ganesh Chaturthi."

9. Repeal Of Mah. Ord. Vii Of 2008 And Saving :-

(1) The Bombay Provincial Municipal Corporations (Amendment) Ordinance, 2008 (Mah. Ord. VII of 2008.), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.