

Pune Municipal Corporation Octroi Standing Orders

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Pune Municipal Corporation Octroi Standing Orders

WHEREAS it is necessary to amend octroi Standing Orders made by the Commissioner and confirmed by State Government under their Resolution No.L.S.G and P.H.D.P.M.C. 4356-E, dated 14th March 1956 and to make new Standing Orders in respect of the matters specified in sub-clauses (a) to (g) of Clause (A) of sub-section (1) of section 466 of the Bombay Provincial Municipal Corporations Act, 1949, the Commissioner is pleased to make the Standing Orders as follows

1. Short Title :-

These Standing Orders be cited as the Pune Municipal Corporation Octroi Standing Orders.

2. Definitions :-

In these Standing Orders, unless there be something repugnant in the subject or context -

(1) 'Act' shall mean the Bombay Provincial Municipal Corporations Act, 1949, as amended from time to time.

(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 or under the provisions of these Standing Orders or the Rules.

(3) 'Corporation' shall mean the Municipal Corporation of the City of Pune.

(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 these Standing Orders.

(6) 'Export Naka' shall mean the naka at which the goods arrive for the purpose 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 and 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 export of 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, 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 without the

octroi limits of the Corporation.

(9) 'Government' shall mean Government of the state of Maharashtra or any other state in India 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 an importer in the import bill and shall also include a person who is to be deemed to be an 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) 'Importer 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 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 an agreement with the Corporation for the levy of octroi has been entered into in accordance with the provisions of sub-section (4) of section 32 of the Act by the Pune Cantonment and the Kirkee Cantonment, shall also include the limits of the Pune Cantonment or the Kirkee Cantonment or both as the case may be.

(17) 'Octroi Naka, shall mean a municipal naka at which the goods are being imported or exported.

(18) 'Prescribed' shall mean required or authorised by any Rule or Standing Orders for the time being in force or by the order of the Commissioner.

(19) '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 of the Act.

(20) 'Schedule' shall mean the Schedule annexed to these Standing Orders.

(21) 'Standing Order' or 'Standing Orders' shall mean the 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.

(22) '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, custom duties, excise duties, 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 Expression' used and not defined herein shall have the same meaning as are respectively assigned to them in the Act.

3. Names of the Import and Export Nakas :-

The municipal import and export nakas are the same and they are as follows:

4. Every person bringing goods into the octroi limits to stop at the Import Naka :-

Every person bringing goods into the octroi limits of the Corporation shall stop at the import naka to enable the import naka officer to ascertain whether the goods in the possession of the said person be liable to octroi.

5. Duty of the driver of a vehicle to stop at the Import Naka :-

Every driver of a vehicle or conveyance of any nature whatsoever shall stop his vehicle or conveyance at the import naka to enable the import naka officer to ascertain whether the said vehicle or conveyance contains any goods liable to octroi.

6. Scale for rounding of the weights :-

Where the 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:

7. 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.

8. Duty of the person in charge of the goods imported for consumption, use or sale to give declaration in the prescribed form at the time of Import :-

Every person in charge of the goods that are being imported into the octroi limits for consumption, use or sale shall at the time of import duty fill in and deliver to the Import Naka Officer a declaration under his signature in the form prescribed in Schedule 'A'

9. Scrutiny of imported goods and Import Bill to be issued for octroi recovered :-

(1) The Import Naka Officer shall after proper scrutiny of the goods that are being imported into the octroi limits of the Corporation for consumption, use or sale calculate the octroi due on such goods and shall demand the amount so assessed from the person in charge of the goods in the manner prescribed in this behalf in the rules. On receipt of the octroi demanded, the Import Naka Officer shall pass an octroi receipt (hereinafter called 'Import Bill') in the form prescribed in Schedule 'B'

(2) In the import bill the importer shall be shown as follows :

(a) The name of the person who appears to be the importer from the contents of the invoice, bill or other documents of a like nature.

(b) If no invoice is produced or if the name of the importer cannot be ascertained from the invoice that is produced, the name of the person who is declared to be an importer by the person in charge of the goods.

(3) The entry made in the import bill regarding the name of the importer shall be deemed to be final and conclusive and no person will be permitted to urge that he or some other person and not the person named in the import bill as an importer is the importer of the goods imported.

10. A person in charge of the goods to unload and load the said goods at his own expense for the purpose of assessing their weight :-

In all cases in which the Import Naka Officer or the Export Naka Officer, with a view to ascertain the correct weight of the goods brought to the naka -either for import or for export, requires the person in charge of the goods to weigh them on the weighing machine at the said naka, the said person shall, without any delay, cause the said goods to be conveyed to the said weighing machine at his expense, and after the said goods are duly weighed, he shall forthwith at his own expense remove the said goods from the said weighing machine.

11. Every person bringing goods into the octroi limits to produce the original invoice relating to goods imported :-

(1) In order to enable the Import Naka Officer to ascertain the

value of the goods for the purpose of assessing octroi, every person who brings goods into the octroi limits of the Corporation for consumption, use or sale therein shall produce before the Import Naka Officer the original invoice, bill and other documents of a like nature showing the correct value of such goods and he shall further fill in and deliver to the said Officer a declaration in the form prescribed in Schedule 'A '

(2) If the contents of the invoice, bill or other documents, do not appear to be reliable to the Import Naka Officer the value stated therein shall not be accepted and octroi shall be calculated in the manner laid down in Standing Order No. 12.

12. Assessment of octroi when the original invoice is not produced or the invoice produced is unreliable or is incomplete :-

(1) If the original invoice is not produced at the time of import if the invoice that is produced and the declaration that is given in pursuance of Standing Order No. 11 are not deemed reliable by the Import Naka Officer or if the invoice or the declaration is incomplete or if the person in charge of the goods refuses or is unable to declare the true value of the goods in the declaration form prescribed by Standing Order No. 11 the Import Naka Officer shall calculate and recover the octroi according to the value fixed by the Commissioner from time to time.

(2) Where octroi is levied under Clause (1), the Commissioner, may if a written complaint is made to him by the Importer that the octroi so levied is in excess of the octroi that would be leviable according to the invoice value of the goods, grant refund of the excess amount to the said Importer only if the following conditions are fulfilled and not otherwise.-

(a) He shall make under his signature written application to the Commissioner about the excess recovery of octroi.

(b) The said application must reach the office of the Commissioner within fifteen days from the date of import.

(c) The said importer shall produce along with the said application but not afterwards the following documents viz.

(i) the original invoice and all other documents of a like nature which will enable the Commissioner to ascertain the true and correct value of the goods;

(ii) a declaration in the form prescribed in Schedule 'C' duly filled in and signed by the said Importer.

(3) The said importer shall satisfy the Commissioner about the correctness and genuineness of the complaint regarding the excess recovery of octroi.

(4) Where an application is not accompanied by such documents as are prescribed by this Standing Order but is otherwise complete, the Commissioner may, if he is satisfied that the omission is due to good and sufficient reasons, extend the period up to three months from the date of import for submitting the documents.

13. 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 and description mentioned in the railway receipt. If, however, the Import Naka Officer on duty on actual inspection or re-weighment finds that there is an error in the description or in the weight of the goods mentioned in the railway receipt, octroi shall be leviable at the rate chargeable according to the description and weight of goods actually found on inspection or/ and re-weighment as the case may be.

14. Procedure to be followed for exporting the goods imported for consumption,

use of sale in order to become eligible for obtaining refund admissible under the rules :-

(1) An importer who wants to export goods imported for consumption, use or sale shall comply with the following procedure prescribed for exporting such goods in order that he may become entitled to obtain refund of 90% of octroi that is allowed in pursuance of the rules.

(a) The said importer shall produce before the Export Naka Officer the goods which are to be exported. At the same time he shall deliver to the said officer the following documents viz.

(i) the original import bill issued to him when the said goods came to be imported;

(ii) Export note in duplicate of which one copy is marked 'Original' and the other copy is marked 'duplicate' in the form prescribed in schedule 'D' duly signed by him. Third export note in duplicate shall be prepared in accordance with the manner prescribed in Sub-clause (b) and it shall further comply with the provisions hereinafter prescribed;

(iii) Original invoice, bill or other documents of a like nature on the basis of which octroi came to be levied.

(b) The export note (in duplicate) shall be prepared by the said Importer on the printed forms purchased by him from the octroi office of the Corporation on payment of such reasonable price as shall be fixed by the Commissioner from time to time. Any export note which is not prepared on the printed form of the Corporation shall not be accepted.

(c) The contents of the export note in duplicate shall be written either in Marathi, Hindi (in Deonagari Script) or English language.

(d) The said importer i.e. the person exporting the goods shall fill in all the blank spaces in the said printed form of the export note in duplicate with correct, true, complete and relevant information.

(e) When the goods and the documents referred to above are produced before the Export Naka Officer he shall satisfy himself.

(i) that the import bill is genuine and that the goods produced before him for export are the very goods specified in the Import Bill and that the said goods have not since their import changed in any manner their original form, condition, 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 clause merely by reasons that they are Wood which since its import has been cut and made into beams, planks and rafters; or grain and tur ground and converted into pulses; or tobacco converted into snuff or bidis; or rice parched and made into murmuras; or wheat or other grain made into flour.

(ii) that the goods are being exported within four months from the date of import;

(iii) that the amount of refund of octroi which will be due in respect of one export certificate granted in respect of goods that are to be exported will not be less than five rupees;

(iv) that the export note in duplicate complied with the provisions hereinafter prescribed.

(v) that the contents of the export note in duplicate are exactly the same;

(vi) that the contents of the export note in duplicate regarding number of goods, weight of goods, description of the goods and the value of goods, exactly correspond with the actual number, actual weight, actual description and actual value of the goods that are

brought for export;

(vii) that the very person who is named in the import bill as an importer is the exporter;

(viii) that the importer is in continuous possession of the goods that are being exported from the time of import to the moment of export and that no intermediate sale or transfer of possession of the goods that were imported has taken place between the date of import and the transaction in pursuance of which the goods are being exported;

(ix) that the goods brought for export have not been sold to a person residing within the octroi limits of the Corporation;

(x) that all the conditions prescribed by the rules for entitling a person to the refund are duly fulfilled;

(f) When the Export Naka Officer is satisfied but not otherwise, about all the matters specified in clause (e) he shall --

(i) prepare an export certificate in the form prescribed in Schedule 'E'.

(ii) make a note on the export note in duplicate about the export certificate, number and its date;

(iii) note on the import bill

(a) the full list of the goods that are to be exported;

(b) weight, value (when octroi is charged ad valorem) and full description of the goods to be exported;

(c) export certificate, number and its date.

(g) The Export Naka Officer shall then register the original export note in the Register to be kept for the purpose in such form as the Commissioner may from time to time prescribe and thereafter he shall note the register number and the date of its registration on the export note in duplicate.

(h) The Export Naka Officer shall then handover to the person exporting the goods the following documents viz:

(i) the invoice of value, bill or other documents of a like nature;

(ii) the original export note;

(iii) the original export certificate. The person receiving these documents shall acknowledge under his signature the receipt of the said documents by writing a note to that effect on the duplicate export note. The documents referred to in (i) and (ii) be stamped in the manner prescribed before they are delivered to the person exporting the goods. The Export Naka Officer shall send the next day the duplicate export note to the octroi office of the Corporation.

(1) If the goods are to be exported by the Railway or State Transport Corporation the importer shall after preparing the export note in duplicate in the manner prescribed above present the same (in duplicate) to the Export Naka Officer along with the goods to be exported. The said officer after satisfying himself about all matter specified in Sub-clause (e) shall allow the goods to be carried to the railway premises or the State Transport Booking Office. The exporter (i.e. the importer) after obtaining the receipt from the Railway or the State Transport, as the case may be, in token of its having received the goods for carriage, produce the said receipt for the inspection of the Export Naka Officer. The said officer after satisfying himself that the details of the goods, i.e. weight, description and number of packages or bags entered in the said Railway or State Transport Receipt correspond exactly with the details noted on the export note in

duplicate prepare an export certificate and thereafter shall do all the things that are hereinbefore prescribed. The date of the said Railway or the State Transport receipt shall be deemed to be the date of export.

(2) The Export Naka Officer shall refuse to prepare and issue an Export certificate under the following circumstances viz.

- (a) if the goods are not exported within four months from the date of import.
- (b) if the exporter is not the very person who is the importer.
- (c) if the goods that are to be exported are not the very goods that are imported.
- (d) if the amount of refund of octroi which will be due in respect of the one export certificate will be less than five rupees.
- (e) if the contents of the export note in duplicate do not tally in every respect.
- (f) if the export note in duplicate is not prepared in accordance with the provisions prescribed in that behalf.
- (g) if the importer has not been found to be in continuous possession of the goods to be exported from the date of import to the date of export.
- (h) if there has been an intermediate sale or transfer of possession of the goods between the date of import and the date of export.
- (i) if the person who wants to export the goods does not produce along with the goods to be exported the documents referred to in sub- clause (a) of clause (1) or if the said documents are incomplete.
- (j) if the goods brought for export have been sold to a person residing within the octroi limits of the Corporation.
- (k) if the goods that are to be exported are such that no refund of octroi levied thereon is admissible according to the rules when those goods are exported.
- (1) if the person who wants to export the goods refuses to unload the goods and convey them to the weighing machine at the export naka and also if the said person does not extend to the Export Naka Officer the necessary facility and freedom for the inspection of the goods to be exported.
- (m) if the goods to be exported have since their import changed in any manner whatsoever their original form, condition, 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 clause merely by reasons that they are wood, which since its import has been cut and made into beams, planks and rafters; or grain and tur ground and converted into pulses; or tobacco converted into snuff or bidis; or rice parched and made into murmuras; or wheat or other grain made into flour.

15. Routes by which the goods meant for immediate exportation are to be conveyed :-

The routes by which the goods meant for immediate exportation will have to be conveyed from the import naka outside the octroi limits of the Corporation will be those that are specified in Schedule 'F'

16. Procedure to be followed for exporting the goods intended for immediate exportation :-

Any person in charge of the goods intended for immediate exportation that are being

imported into the octroi limits of the Corporation will be bound to convey the said goods from the import naka to the export naka in accordance with the conditions and in the manner prescribed below:

(1) The said goods will have to be exported within three hours from the time of import or such longer period as may be permitted in accordance with the provisions contained thereafter.

(2) The said goods will have to be conveyed from the import naka direct to the export naka without unloading or without any detention 'en route' to the export naka or without any change of hands (due to sale or otherwise) 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 Corporation.

(3) The said person on arrival of the goods at the import naka shall give a declaration and an undertaking to the Import Naka Officer in the form prescribed in schedule 'G' pay the transit fees prescribed in Schedule 'S' and obtain from him a Transit pass in the form prescribed in Schedule 'H'.

(4) After obtaining the transit pass, the said person will be bound to proceed to the export naka direct with the said goods under the municipal supervision as may be provided, by the route prescribed in schedule 'F' and not otherwise.

(5) The said persons after arriving at the concerned export naka shall handover the transit pass to the Export Naka Officer who shall after satisfying himself that the goods brought to the export naka are the same as those that are noted in the transit pass and that they are brought in accordance with the conditions prescribed, note the time of export and other necessary details and certify the export on the transit pass. The said person, thereupon, shall be bound to remove the said goods outside the octroi limits of the Corporation forthwith. The transit pass shall be retained by the Export Naka Officer.

(6) In case the said person intends to export the said goods by Railway or state Transport he shall after following the procedure prescribed in Clauses (1) to (4), export the said goods in the following manner and subject to the conditions prescribed below.

(a) He shall produce the said goods and the transit pass obtained under clause (3) before the Export Naka Officer at the concerned export naka for inspection.

(b) The said Export Naka Officer after satisfying himself that the goods are the same as those that are noted in the transit pass and that they are brought to the naka in accordance with the conditions prescribed and within the time prescribed for the export of the said goods, return the transit pass to the said person with a note on it signed by him to the effect "Goods allowed to be removed to the Railway Yard or State Transport Booking Office" as the case may be.

(c) The said goods will then be removed direct to the Railway Yard or State Transport Booking Office under Municipal supervision.

(d) The said person shall after booking the said goods within the time prescribed for the export of the said goods, produce the transit pass, railway receipt or the receipt issued by the State Transport before the Export Naka Officer who shall after satisfying himself that the description, weight and number of packages or bags noted in the transit pass tally with the goods noted in the aforesaid receipt and that the said goods were exported by railway or State Transport within three hours from the time of import in accordance with the conditions prescribed, certify the export on the said transit pass after noting therein the time of export and the details of the aforesaid receipt. The Export Naka Officer shall return the aforesaid receipt to the said person and shall retain the transit pass.

(7)

(a) In case the said person finds it impossible to export the said goods within three hours from the time of import on account of any difficulty in the way of obtaining the railway booking or the State Transport Booking (without any laches on his part), he shall, before the expiry of the period prescribed for the export of the said goods, produce the said goods and the transit pass before the Export Naka Officer.

(b) In case the vehicle conveying the goods intended for immediate exportation goes out of order 'en route' to the export naka and if it is not possible to put it in order in a couple of minutes or if for many other reason beyond the control of the said person it is not possible to export the said goods without making any halt 'en route' to the export naka before the expiry of three hours from the time of import the said person shall before the expiry of three hours from time of import contact the concerned Export Naka Officer and produce the Transit Pass before him.

(c) The said person in either of the cases mentioned in sub-clauses (a) and (b) shall give intimation to the concerned Export Naka Officer regarding the breakage of the vehicle or difficulty in obtaining the railway or state Transport Booking or other circumstances beyond his control which make it impossible for him to export the said goods immediately or within the time prescribed for the export of the said goods and at the same time he shall make a written application in the form prescribed in schedule 'J' to the Export Naka Officer for extension of time prescribed for exporting the said goods,

(d) The said person shall after getting the amount of octroi assessed from the Export Naka Officer deposit the amount equal to octroi with him. The Export Naka Officer shall then prepare a receipt in the form prescribed in Schedule 'I'.

(e) The Export Naka Officer on being satisfied about the genuineness of the grievance shall extend the period for exporting the said goods from time to time up to a maximum period of one hundred and sixty-eight hours calculated from the time of import and shall make a note of the extension granted on the Transit Pass and on the deposit Receipt and its office copy. The Transit Pass and the Deposit Receipt shall be returned by the Export Naka Officer to the said person who shall be bound to export the said goods within the time extended by the Export Naka Officer and in accordance with the conditions prescribed in clause (2).

(f) If the said goods are exported by Railway or State Transport, the said person shall produce the railway receipt of the receipt issued by the State Transport, the transit pass and the deposit receipt before the Export Naka Officer. The Export Naka Officer after satisfying himself that the goods noted in the railway receipt or the receipt of the State Transport are the same as those that are mentioned in the transit pass and that the said goods are exported in accordance with the conditions prescribed within the period extended by him, certify the export on the transit pass after noting the time of export and the details of the Railway Receipt or State Transport Receipt. After obtaining the receipt of the said person on the deposit receipt, the Export Naka Officer shall return the deposit amount to him. The transit pass and the deposit receipt will be retained by the Export Naka Officer. In case it is found that the said good have been exported after the expiry of three hours from the time of import or after the expiry of the period extended by the Export Naka Officer, the Export Naka Officer shall make a note of the time of export and other necessary details of Transit Pass, the original deposit receipt and its office copy. He shall also make a note on the documents mentioned above to the effect 'Exported late'. The Export Naka Officer shall return the transit pass and the deposit receipt to the said person

(g) If the said goods are to be exported in any manner other than Railway or State Transport, the said person at the time of exporting the said goods shall produce the goods, the transit pass and the deposit receipt before the Export Naka Officer. The Export Naka Officer after satisfying himself that the goods noted in the transit pass are the same

as those that are produced before him and that the said goods are being exported in accordance with the conditions prescribed and within the period extended by him, shall certify the export on the transit pass after noting the time of export and other necessary details therein. After obtaining the receipt of the said person on the deposit receipt, the Export Naka Officer shall return the Deposit amount to him. The Transit Pass or the Deposit Receipt will be retained by the Export Naka Officer. In case it is found that the said goods have been brought for export after the expiry of three hours from the time of import or after the expiry of the period extended by the Export Naka Officer, the Export Naka Officer shall make a note of the time of export and other necessary details on the transit pass, the deposit receipt and its office copy and shall further make a note on the above mentioned documents to the effect 'exported late'. The Export Naka Officer shall return the transit pass and the deposit receipt to the said person.

(8) Notwithstanding anything contained in clauses (3) and (4), any person who at the time of import is in charge of the goods intended for immediate exportation, may be allowed to export the said goods without giving municipal supervision in case the transit fee shall exceed the amount of octroi that would be leviable on the said goods had they been imported for consumption, use or sale within the octroi limits of the Corporation provided the said person for the purpose of exporting the said goods abides by the following procedure:

(a) The said person shall give to the Import Naka Officer a Declaration and undertaking in the form prescribed in Schedule 'K'.

(b) The said person shall then deposit the amount equal to the octroi that would be leviable on the said goods and the Import Naka Officer shall issue him a transit pass in the form prescribed in Schedule 'L'.

(c) The goods shall be conveyed from the import naka to the export naka in accordance with the conditions prescribed in Clauses (1) and (2)

(d) The said person after arriving at the export naka shall produce the transit pass and the said goods before the Export Naka Officer. The Export Naka Officer shall follow the procedure prescribed in Clause (5). However, whatever entries are required to be made by the Export Naka Officer on the transit pass according to the said clause shall be made on the transport pass. After obtaining the receipt of the said person on the transport pass, the export naka officer shall return the deposit amount to him. The transport pass shall be retained by the Export Naka Officer.

(e) In case the said person wants to export the said goods by Railway or State Transport, the procedure prescribed in clause (6) shall be followed by the said person and the Export Naka Officer. In following this procedure, the said person shall produce the transport pass in lieu of the transit pass and the Export Naka Officer shall make the entries prescribed by the said clause on the transport pass. The Export Naka Officer after obtaining the receipt of the said person on the transport pass return the deposit amount to him. The transport pass shall be retained by him.

(f) Under the circumstances mentioned in clause (7) the said person and the Export Naka Officer shall follow the procedure prescribed in that clause mutatis mutandis.

(9) Whenever the person importing the goods intended for immediate exportation, gives an application to the Export Naka Officer, for an extension of time prescribed for the export of the said goods or whenever such a person asks the Import Naka Officer for permission to export the said goods without giving municipal supervision, the Export Naka Officer or the Import Naka Officer as the case may be, may in order to ascertain and identify the said goods at the time of export require the said person to get such of the said goods stamped as he may think necessary. When so required by the said naka officer,

the said person shall get the goods stamped as directed by the said naka officer. For the purposes of such stamping the said person shall at his own expenses arrange the goods, articles or packages in such a manner as to facilitate the stamping, and place each article or package separately before the stamping officer for stamping. In the event of any bag or covering being tattered or the portion of such bag or covering selected by the stamping officer for affixing the stamp being so soiled or damaged as to be incapable of receiving a clear and satisfactory impression of such stamp, the said person shall at his own expense remove such bag or covering and put on another clean and sound one. In case the goods or the article is without any covering, and in the opinion of the Stamping officer it is necessary to have such covering for affixing the stamp, the said person shall at his own expenses put on a proper covering to enable the stamping officer to stamp the said goods or the article. In case the said person refuses to allow the goods stamped as prescribed. -

(a) The Import Naka Officer shall -

(i) make a note on the declaration furnished in pursuance of sub- clause (a) of clause (8) to the effect that the person in charge of the goods refused to allow the goods to be stamped.

(ii) refuse to issue a transport pass ;

(iii) refuse the goods to be exported without Municipal supervision;

(iv) recover full octroi on the goods as if the said goods were imported for consumption, use or sale. AND

(b) The Export Naka Officer shall

(i) make a note of the transit pass to the effect that the person in charge of the goods refused to allow the goods to be stamped.

(ii) refuse to extend the time for exporting the said goods;

(iii) recover full octroi on the goods as if the said goods were imported for consumption, use or sale.

(10) Notwithstanding anything contained in clause (1), the Commissioner may condone the delay up to the maximum period of twelve hours in the matter of exporting the said goods within the prescribed time or within the time extended by the Export Naka Officer in case it is proved to the satisfaction of the Commissioner that it was due entirely to some bonafide reason or circumstances beyond the control of the person importing the said goods. When the delay is thus condoned the said goods shall be deemed to be exported within the prescribed time.

(11) If the goods declared at the time of import to be the goods intended for immediate exportation are not conveyed out of the octroi limits of the Corporation within the prescribed time of three hours from the time of import or within the time extended by the Export Naka Officer or if the said goods are not exported in the manner prescribed in the foregoing provision, the said goods shall for all intentions and purposes be deemed as goods imported for use, consumption or sale within the octroi limits of the Corporation; and

(i) octroi due thereon if not already deposited in pursuance of the foregoing provisions shall be recovered in the manner prescribed in the Rules or by having recourse to a Civil Court;

(11) the deposit equal to the amount of octroi paid by the importer in pursuance of the foregoing provision shall be treated as octroi, and the person from whom the deposit is received shall alone be deemed to be the importer.

(12) Any person who happens to be in charge of the goods intended for immediate exportation at the time of the introduction into the octroi limits of the Corporation shall alone be deemed to be the importer.

17. Sealing of goods and vehicles :-

The Naka Officer shall arrange to seal in such manner as may be directed by the Commissioner from time to time.

(a) the goods declared to be the goods intended for immediate exportation;

(b) vehicle loaded with such goods;

(c) when the vehicle itself is goods intended for immediate exportation, such vehicle even though it may not carry goods intended for immediate exportation; with a view to ensure that the said goods are conveyed out of the octroi limits by the prescribed routes and that the entry of the said goods is not fraudulently effected into the octroi limits of the Corporation for consumption, use or sale.

18. Manner of claiming refund of 90% of octroi levied on the goods imported for consumption, use or sale :-

(1) The manner of claiming refund (if admissible according to the conditions prescribed by the rules) of 90% of octroi on the export within four months from the date of import of the goods that were imported into the Octroi Limits of the Corporation for consumption, use or sale shall be as follows.

(a) The importer alone shall make an application for refund to the Commissioner.

(b) The said application shall be duly signed by the said Importer.

(c) The said application must reach the office of the Commissioner within seven days from the date of export and in no case an application received by the Commissioner beyond this time will be entertained.

(d) A separate application for refund in respect of each export certificate will have to be made.

(e) The said application shall be accompanied by the following documents viz.

<i>Existing Standing Order No. 18(e)</i>	<i>Amended Standing Order No, 18(E)</i>
(i) Original import bill	(i) Original import bill
(ii) Relative export certificate	(ii) Relative export certificate
(iii) Original export note	<p>(iii)Original export note.</p> <p>Provided that if the original import bill produced with the application be demanded by the importer for exporting remaining quantity out of the goods imported under the import bill and if the same to be returned to him accordingly, the importer shall have to produce the same within five months from the date of import.</p> <p>Provided further that the importer shall not be entitled for the refund on the application if the original import bill returned to him is not produced within the aforesaid five month's period.</p> <p>(Government of Maharashtra Urban Development, Public Health, & Housing Department, Resolution No PMC. 2870751372-C, dated 6th January, 1971).</p>

(2) When the refund of 90% of octroi is to be claimed in respect of the goods which were originally declared as goods intended for immediate exportation, but which goods are later on to be deemed to be the goods imported for consumption, use or sale in pursuance of the provision contained in Standing Order 16 the said application shall be accompanied by the following documents:

(i) Transit pass and transport pass as the case may be;

(ii) Deposit receipt in pursuance of which the amount equal to octroi was deposited and which amount later on is treated as octroi according to the provisions contained in Standing Order 16.

(3) No refund will be allowed and the application for refund shall be rejected if the said application is not accompanied by the documents prescribed above.

19. Manner of making refund of octroi claimed under Standing Order 18
Whenever a refund of octroi claimed under Standing Order 18 is to be made, it shall be made as follows :-

(1) The refund if admissible may be paid either to the importer or to the person holding a power of attorney from the said importer duly executed in accordance with law and authorizing the said person to receive the refund from the Corporation on behalf of the said importer provided the said importer or the said person holding the power of attorney attends the office of the Corporation on any working day during office hours to receive payment of refund and provided further the importer or the person holding a power of attorney from him takes necessary steps;

(a) to get himself identified to the satisfaction of the municipal employee entrusted with the duty of making the refund; and

(b) to satisfy the said employee that the power of attorney is a genuine power of attorney duly executed by the person entitled to receive the refund in his own right.

(2) At the desire of the person entitled to receive the refund, the amount of refund that may be admissible after deducting the money-order commission may at the discretion of Commissioner be sent by money- order to the said person at the address given by him; provided the person entitled to the refund gives a written undertaking to the Commissioner to the effect that he will not hold the Corporation responsible for the loss, in case the amount of the money-order is paid to a wrong person by the postal Department or in case the amount sent by the Corporation by money-order is not received by him either on account of the misappropriation of the concerned postal employee or on account of any other reason whatsoever.

(3) The amount of refund shall be paid either in cash or by cheque as may be deemed proper by the Commissioner.

20. Manner of claimed refund of octroi levied in pursuance of Standing Order :-

(1) In cases where octroi was levied in pursuance of Standing Order 12 refund of the same, if admissible, shall be claimed in the following manner :

(a) The importer alone shall make an application for refund to the Commissioner

(b) The said application shall be duly signed by the said importer.

(c) The said application must reach the office of the Commissioner within fifteen days from the date of import. In no case an application received by the Commissioner beyond this time will be entertained.

(d) The said application shall be accompanied by the following documents ;

(i) Import bill;

(ii) Original invoice, bill or document of a like nature.

(iii) a declaration in the form prescribed in Schedule 'C' duly filled in and signed by the applicant for refund.

(2) No refund will be allowed and the application for refund shall be rejected if the said application is not accompanied by the documents prescribed above. Where an application is not accompanied by such documents as may be prescribed by this Standing Order but is otherwise complete the Commissioner, may, if he is satisfied that the omission is due to good and sufficient reasons, extend the period up to three months from the date of import for submitting the documents.

21. Manner of making refund of octroi claimed under Standing Order :-

The refund claimed under Standing Order 20 shall be paid in the manner prescribed by the Standing Order 19.

22. Application received on the first working day after the holiday shall be admissible :-

If the last day on which any application or complaint is required to be received in the office of the Commissioner in pursuance of any rule or octroi Standing Order happens to be a municipal holiday, such any rule or octroi Standing Order happens to be a municipal holiday, such application or complaint if received in the office of the Commissioner on the first working day after the holiday or holidays as the case may be, shall be deemed to have been received by the Commissioner within the time prescribed.

23. Conditions under which agents shall be recognised for obtaining refund of octroi :-

(1) If any person entitled to receive the refund of octroi as a principal desires the refund to be paid to his agent on his behalf, he shall execute in favour of such agent a power of attorney in the manner prescribed by law authorizing him to receive on his behalf the refund from the Corporation. The person in whose favour such a power of attorney is executed shall be entitled to receive from the Corporation the amount of refund for and on behalf of his principal.

(2) Every such agent in whose favour such a power of attorney is executed, shall, whenever the Commissioner so requires, produce for his inspection the said power of attorney.

(3) Any person who is entitled to receive the refund of octroi and who has executed such a power of Attorney and every person in whose favour such a power of Attorney has been executed shall be bound, if so required by the Commissioner, to furnish under his signature a true copy of the said Power of Attorney.

24. Importers signature on documents :-

Any application, declaration, undertaking or any other documents required under the Rules or the Standing Orders to be signed by the importer shall be deemed to have been duly so signed-

(a) if it is signed by the said importer himself,

(b) if any case in which the said importer is a Firm, if it is signed by any partner thereof on behalf of the said Firm.

(c) in case the goods have been imported in the name of the shop or business, if it is signed by any of the proprietors of the said shop or business or by any employee of the

said shop or business who is specially nominated for the purpose of this Standing Order to sign the said application, declaration, undertaking or other document.

(d) in case the goods have been imported by any Company registered under the Companies Act, if it is signed by any Director or manager of the said Company.

25. Commissioner may require the Importer to file specimen signature at the Municipal Office :-

The Commissioner may, whenever he thinks necessary, require any importer to file in the octroi office a letter in the form prescribed in Schedule 'M' containing a specimen of his signature, such signature being verified in such manner as the Commissioner may prescribe and the said importer shall be bound to comply with the said requisition within the time prescribed by the Commissioner.

26. Standing Orders to apply to person who have kept account current with the Corporation :-

Any person who has kept an account current with the Corporation as prescribed in the rules shall be governed by the provisions of these Standing Orders excepting that he shall not be required to pay octroi in cash at the time of import.

27. No complaint regarding the description etc. will be entertained if a written complaint therefore is not made at the Naka :-

After the goods imported or exported are removed from the octroi naka no complaint from any person shall be entertained as regards any alleged mistake or discrepancy in stating the weight and the description of the goods or in stating any other detail which it may be necessary to specify in the various prescribed documents that come to be prepared by the municipal employee in relation to the recovery and refund of octroi and the import and 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 employee any such mistake or discrepancy on the spot before verification of the said complaint becomes impossible.

28. Penalty :-

Whoever commits a breach of any of the foregoing Standing Orders or whoever supplies any false information or prefers a false refund claim or produces a false transport pass, transit pass, import bill or deposit receipt 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 for every day during which the breach continues after conviction for the first breach. Municipal Commissioner, Pune Municipal Corporation

SCHEDULE A

Declaration

SCHEDULE 'A'

Declaration

To

The Commissioner,

Pune Municipal Corporation.

I _____ residing at _____ declare that (a) the below mentioned

goods are being imported into the octroi limits of the Corporation for consumption, use or sale; (b) the below mentioned value of the said goods is true and correct and is according to the original invoice/invoices shown by me today to the Import Naka Officer and that the said invoice/invoices fully covers/cover all the said goods that are being imported under

R.R.No./S.T.R.No _____ date _____ month _____ year _____ (c)

according to the said invoice/invoices the full name of the importer importing the said goods

is _____ and his address is _____

OR

2.1 declare that the invoice/invoices produced by me before the Import Naka Officer relating to the below mentioned goods that are being imported into the octroi limits of the Corporation for consumption, use or sale do not disclose the name and address of the importer of the said goods. I, however, declare that according to my personal knowledge the

full name of the importer of the said goods is Shri _____ and his full

address is _____

OR

3. I declare that I am not in possession of the invoice relating to the below mentioned goods that are being imported into the Octroi Limits of the Corporation for consumption, use or sale and I am not, therefore, in a position to state the invoice value of the said goods. I, however, declare that according to my personal knowledge the full name of the importer of the said goods is Shri _____ and his full address is _____

Description					
Sr.No.	Rly Receipt No./S.T.R. No., Date, Month and year	Number of packages	Goods	Weight	Value based on invoice Rs. P.
1	2	3	4	5	6
Sender's name and address in full		Import Bill No. and date (to be filled in by the Office)		Remarks if any (to be filled in by the Office)	
7		8		9	

SCHEDULE B

Import Bill

SCHEDULE B

Import Bill

Full name of the person in charge of the goods 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. R.No. and date	Number and description of packages	Description of the goods
1	2	3	4	5	6

SCHEDULE C

DECLARATION

SCHEDULE 'C'

DECLARATION

To

The Commissioner,
Pune Municipal Corporation, Pune.

Sir,

Herewith please find the original invoice/invoices of value for goods which were imported for consumption, use or sale under R/R No. _____ date _____ month _____ year _____ Vehicle No. _____ S.T.R. No. _____ Date _____ month _____ year _____ and on which octroi was recovered according to municipal valuation, I am the importer of the said goods.

I have, therefore, to request you to Rive me refund of excess octroi.

Import bill No. and date, month and year	Description of goods	No. of packages	Full name and address of the consignor	Weight	Invoice value	Remarks, if any (to be filled in by the Office)
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SCHEDULE D
Export Note

SCHEDULE 'D'

Export Note

To

The Export Naka Officer

_____ Export Naka.

Sir,

I have produced before you the goods imported within the Octroi Limits of the Corporation for consumption, use or sale and the Import Bill No. _____ dated. _____

has been issued to me at the time of Import. Today I want to export all the said goods/or part thereof as shown in the table hereunder. I am the importer of the said goods. From the moment the goods which are now being exported were imported, I am in continuous possession of the said goods i.e. (goods that are now produced before you for export) up to now and that no intermediate sale or transfer of possession of the said goods has, taken place between the date of import and the transaction in pursuance of which the said goods are now being exported. I have not sold the said goods to any person residing within the Octroi Limits of the Corporation. The said goods are top be exported by Rail/S.T./Motor vehicle/Bullock Cart. Please examine the below mentioned goods that are to be exported as I intend to claim refund of Octroi levied in respect of the said goods after the export of the said goods.

Import Bill No. and date	Original Mark on the goods to be exported	Number and description in detail of the packages to-be exported	Description in detail of the goods to be exported	Weight of the goods to be exported	Value of the said goods according to the original invoice when the same was produced at the time of import or within fifteen days from the date of import of with-a-compla-int application as prescribed.	Full name and full address of the consignee to whom the said goods are to be sent.
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SCHEDULE E
Export Certificate

SCHEDULE 'E'

Export Certificate

Full name of the person shown to be the Importer of the goods in the import bill and his full address. _____

Full name of the person who is to be deemed to be an importer and his full address _____

Full name of the person exporting the goods and his full address. _____

Original marks	Whether the goods are stamped by the Corporation	No and description of packages	No. of vehicle R/R No. and date S. T. R. No. and Date	Description of the goods exported	Weight	Value of the goods exported according to the original invoice when the same was produced at the time of import or within fifteen days from the date of import alongwith a complaint application as prescribed.	Municipal value of the said goods	Import Bill No and date

SCHEDULE F

Statement showing Provisions in Octroi Schedule F

SCHEDULE 'F'		
Statement showing Provisions in Octroi Schedule 'F'.		
Name of the Import Naka at which the goods are imported	Name of the Export Naka from which the goods are to be exported	The route prescribed for exporting the said goods
1. Bopodi	Swargate	Via Bombay-Poona Road up to Engineering College, then turn to right and via overbridge proceed by Jangli Maharaj Road, Sambhaji Bridge, Tilak Road, Satara Road to Swargate Naka
2. Swargate	Bopodi	Same route as above but in the reverse direction.
3. Bopodi	Hadapsar	Via Bombay-Poona Road up to Engineering College, then turn at right via overbridge, proceed by Jangli Maharaj Road, Sambhaji Bridge, Tilak Road, joining Shankarshet Road up to Sholapur Bazaar and then proceed to Hadapsar Naka by Sholapur Road.
4. Hadapsar	Bopodi	Same route as above but in the reverse direction.
5. Bopodi 6. Yeravada	Yeravada Bopodi	Via Elphinstone Road proceed to Kirkee Bazaar, then proceed to Deccan College via Holkar Bridge, then proceed by Nagar Road up to Yeravada Naka. Same route as above but in the reverse direction.
7. Swargate	Hadapsar	Via Satara Road proceed to Shankarshet Road then

7. Swargate	Hadapsar	Via Satara Road proceed to Shankarshet Road, then via Sholapur Bazzar proceed to Hadapsar Naka via Sholapur Road.
8. Hadapsar	Swargate	Same route as above but in the reverse direction.
9. Yeravada	Swargate	Via Nagpur Road and Koregaon Park Road proceed to Prince of Wales drive up to Bahiroba Police Gate, then proceed to Swargate Naka by Shankarshet Road via Sholapur Bazzar.
10. Swargate	Yeravada	Same route as above but in the reverse direction.
11. Yeravada	Hadapsar	Via Nagar Road and Koregaon Park Road proceed to Prince of Wales drive up to Bahiroba Police Gate and then proceed to Hadapsar Naka via Sholapur Road.
12. Hadapsar	Yeravada	Same route as above but in the reverse direction.
13. (i) Central Railway Goods Shed and	Bopodi	Via Wellesley Road proceed to Sangam Bridge and then proceed by Bombay-Poona Road Bopodi Naka.
(ii) Southern Railway Goods shed		
14. Bopodi	(i) Central Railway goods shed and	Same route as above but in the reverse direction.
	(ii) Southern Railway goods Shed.	
15. Swargate	(i) Central Railway Goods Shed and	Via Satara Road proceed to Shankarshet Road, then via Shankarshet Road proceed up to Saint Andrews Church, then via Staveley Road take to Wellesley Road and proceed up to the concerned good shed.
	(ii) Southern Railway Goods Shed	
16. (i) Central Railway Goods shed	Swargate	Same route as above but in the reverse direction.
(ii) Southern Railway Goods Shed		
17. (i) Central Railway Goods Shed and	Hadapsar	Via Wellesley Road, Staveley Road, joining Sholapur Road proceed to Hadapsar Naka.
(ii) Southern Railway Goods Shed.		
18. Hadapsar	(i) Central Railway Goods Shed and	Same route as above but in the reverse direction.
	(ii) Southern Railway Goods Shed.	

SCHEDULE G

Declaration and Undertaking

SCHEDULE 'G'

Declaration and Undertaking

To

The Commissioner,

Pune Municipal Corporation, Pune.

I _____residing at_____hereby declare that the goods

noted in the table below are imported by me on _____Date_____Month

_____ and Year _____ at _____ a.m./p.m. at _____ import naka

(name of the import naka) The details of the goods imported by me are given in the table below and they are correct. The goods imported by me are not being imported in the octroi limits for consumption, use or sale but they are intended for immediate exportation outside the octroi limits to _____

Rly.Receipt NoVS.T.R. No., Date, Month and Year Vehicle No.	Number and description of packages	Description of goods	Weight	Value as per original invoice	The full name and address of the consignor of said goods	The full name and address of the consignee to whom the goods are meant to be conveyed

SCHEDULE H

Transit Pass

SCHEDULE 'H'					
Transit Pass					
No. of vehicle R/R No. and date S.T.R. No and date	Number and description of packages	Whether goods are stamped by the Corporation	Whether goods are sealed by the Corporation	Description of the goods	Weight

SCHEDULE I

Dposit Receipt

SCHEDULE 'I'					
Deposit Receipt					
Received from Shri _____ residing at _____ the amount mentioned					
below in respect of the below mentioned goods :					
Whether the goods are stamped by the Corporation	Whether t h e goods a r e sealed b y the Corporation	The No. of Vehicle No. of R.R. and date No o f S.T.R. and date.	Number and description of packages	Description of the goods	Weight
1	2	3	4	5	6
Value of the goods . when invoice of value is produced .	Municipal value	Rate of Octroi	Deposit amount equal to Octroi	Transport Pass No. and date	
7	8	9	10	11	

SCHEDULE J

SCHEDULE

SCHEDULE 'J'	
To	
The Export Naka Officer,	
_____ Export Naka.	

Pune Municipal Corporation,

Sir,

I (full name)_____residing at (full address)_____have imported certain

goods intended for immediate exportation within the Octroi Limits of the Corporation on

(Date, Month and Year)_____at_____a.m./p.m. and in respect of the said goods I have been given Transit Pass No._____, date_____/Transport Pass No._____, date_____. It is not possible for me to export the said goods within the prescribed time as (1) the vehicle_____(Give here the description and number of the vehicle)carrying the said goods has gone out of order and it is not possible to put it in order in a couple of minutes; or (2) there is difficulty in obtaining Railway or S.T. Booking; or (3)_____

(State here other circumstances which prevent the export of the said goods within the prescribed time)I request you, therefore, to allow me to export the said goods on

_____(date, month and year) before_____a.m./p.m. by which time I expect that it

will be possible for me to export the said goods. I have deposited the amount equal to octroi that would be leviable on the said goods under Deposit Receipt No_____date_____

I have presented this application before you today_____at_____a.m./p.m. Yours faithfully. Signature of the person in charge of the goods (Remarks to be written by the Export Naka Officer)

1. Time of presentation of the application_____a.m./p.m. and date_____
2. Number of packages stamped and sealed_____
3. The goods are allowed to be exported at the latest on_____(date, month and year) before_____a.m./p.m.
4. Other Remarks _____

Signature of the Export Naka Officer

SCHEDULE K

Declaration of Undertaking

SCHEDULE 'K'

Declaration of Undertaking

To

The Commissioner,

Pune Municipal Corporation, Pune

I _____residing at_____hereby declare that the goods

noted in the table below are imported by me on _____Date_____Month

_____and Year_____at_____a.m./p.m. at_____Import Naka (name of the Import Naka). The details of the goods imported by me are given in the table below and they are correct. The goods imported by me are not being imported in the Octroi Limits for consumption, use or sale but they are intended for immediate exportation outside the Octroi

Rly.Receipt no./s.t.r. No., Date, Month and Year Vehicle No.	Number and description of packages	Description of goods	Weight	Value as per original invoice	The full name and address of the consignor of said goods	The full name and address of the-consig- nee to whom the goods are meant to be conveyed

SCHEDULE L

Transport Pass

SCHEDULE 'L'**Transport Pass**

Whether goods are stamped by the Corporation	Whether goods are sealed by the Corporation	No of Vehicle R/R No, and date S.T.R. No. and date	Number and description of the packages	Description of the goods	Weight

SCHEDULE M

Letter of the Importer forwarding specimen of his signature

SCHEDULE 'M'

Letter of the Importer forwarding specimen of his signature

Name of the Importer_____.

Business Address_____

Residential Address_____

To,

The Municipal Commissioner,

Pune Municipal Corporation,

PUNE.

Sir,

Herewith I submit the specimen of my signature as under ;

Yours faithfully,

Signature of the Importer

Date

Specimen SignatureMunicipal Commissioner,
Pune Municipal Corporation**SCHEDULE N**

Transit Fee for Municipal Supervision Revised Standing Order

REVISED SCHEDULE 'S'**Transit Fee for Municipal Supervision Revised Standing Order**

The fees to be levied by the Corporation in pursuance of Section 147 of the Act read with sub-clause (f) under clause (A) of sub- clause (1) of section 466 on account of supervision exercised by the Corporation will be as follows:

1. When the goods intended for immediate exportation are motor-car, motor-bus, motor cycle, motor-chassis, tractor, motor-riksha or any other vehicle propelled by motor power which at the

time of its import is not registered in the office of the registering authority of any State duly empowered for registering such vehicles under the Motor

Vehicles Act, 1939 or any other law passed in substitution thereof or which is imported under a trade certificate issued under the Motor Vehicles Act, 1939 or any other law passed in substitution thereof twelve rupees (Rs.12) per such vehicle.

2. When the goods intended for immediate exportation are carried in a motor vehicle or any other vehicle propelled by motor power *twelve rupees* (Rs.12) per such vehicle.
3. When the goods intended for immediate exportation are carried in a vehicle other than a motor vehicle or a vehicle propelled by motor power *six rupees* (Rs.6) per such vehicle.
4. When the goods intended for immediate exportation are carried by any person by means other than a vehicle and in any manner whatsoever *six rupees* (Rs.6) per such person conveying the goods.

(The aforesaid revised Schedule 'S' is made by the Municipal Commissioner, P.M.C., vide his order letter No.M/A/Octroi/3198, Dt.8.2.83, approved by the Standing Committee under its resolution No. 2497, dated 22.2.1983 and confirmed by the Government of Maharashtra, under their resolution No.P.M.C./2183/236/UR-78/83-UD-20 dated 29.4.83.

The same has come into force with effect from 16.5.1983 under M.C.Resolution No.6/199, dt. 11.5.1983).

SCHEDULE O

OCTROI RULES OF THE THANE MUNICIPAL CORPORATION

OCTROI RULES OF THE THANE MUNICIPAL CORPORATION

Schedule -1

[Rules 2(c), 3 and 5]

Showing the goods liable to octroi and the rates leviable thereof.

Serial No. (1)	Description of goods (2)	Percent (3)	Per 10kg (4)
		Rs. P.	Rs. P.
I.	Class I- Articles used for food or drink by men or animals and drugs	-	0.10
1.	Grain flour, pulses and cereals of all sorts, including gavar, soyabean, patohed grain, paddy, rava kani, layha, kurmura phutana and poha.		0.10
2.	Grass straw, bhusa, tanus (paira), konda, kadbi and bhus (fodder for horses)	-	0.10
3.	Chuni, mouha, oil-cake including khandas of grain used for any purpose.	-	0.10
4.	Oil seeds of all kinds including groundnuts with or without rinds and cotton seeds but excluding those specified in items 35.		0.05
5.	(a) Edible oils intended to be used for manufacture of hydrogenated oils or vanaspati, hydrogenated oil vanaspati or bottled edible oils	0.25%	
	(b) All other kinds of edible oils.	0.50%	-
6.	(a) Sugar and sugarcandy and chamchami and bura.	1%	-
	(b) Gur of all sorts, rab, pend-khajur, shira and kakwi	1%	
	(c) Sugarcane.	2%	

	(c) Sugarcane.		
7.	Wines and spirits and beer, ganja and bhang, opium, charas.	4%	-
8.	Ice.		0.10
9.	Ghee and butter (other than table butter)	-	2%
10.	Vanaspati and hydrogenated oils	1%	
11.	Tea, coffee seeds, coffee.	1%	
12.	Saffron, kasturi	4%	
13.	Edibles-becon and hames, table butter, margarine, dried or preserved fruits and nuts excluding fresh fruits and betelnuts canned fish, cheese, confectionery, jams and jellies milk condensed and preserved, ice-cream, all sorts of farinaceous foods, pickles, cocoa, cocoa beans and chocolates biscuits and cakes lard or edible animal fat mawa milk cream chakka and curds, fruit juices syrups and all beverages, glucose dextrose or any fruit sugar, oilman stores, [except edible oil] preserved provisions, baking or curry powder, saccharin, all kinds of food colours and essences, glucose of all other kinds, malt extract, honey, papad, potato wafers, meat preserved for whatever use. and all kinds of food or drink not specifically provided for, excepting whole milk or toned milk or skim milk powder or neera.	3%	
14.	(a) (1) All chemicals, chemical insecticides, surgical goods of all kind.	2%	
	(2) 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%	
	(b) Drugs and allopathic medicines, patient and alispensing medicines and homeopathic unani and ayurvedic medicines.	2%	
15.	Dates, dry or wet.	2%	
16.	All sorts of vegetables and green, ginger, dry chillies, turmeric, dry onions, dry garlicks, dry shingadas, turmeric, coriander seeds, dry mango pieces or powder, cocum, chilly powder and potatoes, (except all sorts of vegetables)	0.05%	
17.	All kinds of fresh fruits.	Free	
18.	Coconuts.	Per 100 nos.	1%
19.	All kinds of Indian sweets, breads (except hatbhatti bread] bari, chiwada.	Per 10 kg	2%
20.	Fishes of all kinds dead or alive [untinned] eggs and fresh meat	Exempted	
21.	Fowls, ducks and other game birds per head	0.50 per Head	0.50
22.	Wild beasts and game of all kinds per head	1.00 per Head	1.00
23.	Betal leaves.		0.30
24.	(a) Betal nuts	1%	
	(b) Carda moms, catechu cloves, mace, nutmegs olcha seeds, pepper, camphor	2%	
25.	Kirana article not specified elsewhere including the following but excluding salt.	1%	

	Ajwan amblhjad and ajwautul uda kattha, kalmi, kakdi bij and kunku, khuskas and khuskar-bond, gulab godambi, saras and gond (dink), jira, tejaban Dalchini Nagkeshar and black namak (salt) Bucca, Ral, Sintha, sindur shahajira, eating-soda, sanjira sendhvmith (asali or nakli) (salt), hing, khobra.		
Class II - Animals			
26.	Sheep, goats, lambs and kids, per head	1.00 per head	2.00
27.	(a) Oxen, cows, buffaloes and donkeys (except calves)	1.00 per head	3.00
	(b) Domestic pets such as dog, except cat, parrots etc.	per head	0.20
28.	Pigs.	per head	3.00
29	Camels and elephants	per head ng and industri	5.00 al use
Class III- Articles used for fuel lighting, washing and industrial use			
30.	(a) Charcoal.		0.10
	(b) Coal and coke.	4%	
31.	Crackers, fireworks and their components calcium carbide and safety.	4%	
32.	Chandeliara, globes, chimneys electric bulbs and articles for electric or gas lighting.	4%	
33	(a) Soaps of all kinds.	2%	
	(b) Boot and metal polish.	4%	
34.	Potash, ritha soda, alum saline substances shikekai, washing soda, refined salt patre, phenyle and other substances used in washing clothes, floor and utensils.	2%	
35.	Oil seeds of inedible.	4%	
36.	Inedible vegetable oils.	4%	
37. .	Methylated and denatured spirits and industrial alcohols.	4%	
38.	(a) Mineral oils of all sort, oil, petrol aviation spirit, all kinds of lubricating oils, white oil, spindle oil petroleum products, mava oil, sevasol oil, natural gasoline, paints (other than those under entry 48) solutions and cosmositions, Turkey red oil and by-products of mineral oils, but nothing hereinbefore contained shall include kerosene under this sub-entry.		
	(b) Crude diesel oil, furnance oil.	3%	
	(c) Liquid petroleum gas.		
	(1) for domestic use.	0.60%	
	(2) for industrial use.	4%	
	(d) kerosene.	1%	
39.	Grease and petroleum jelly	4%	
40.	(a) All kinds of inedible fats tallow, lards etc, not useful as food.	2%	
	(b) Chemicals of all sorts, sodium sulphate, sizing salt, sulphate of iron, sulphate of copper, sulphate	2.50%	

	of alumina, silicate of soda, caustic soda and other salts not otherwise specified, sulphur, chlorate of potash, strontia, zinc chloride magnesium chloride, salt petre, acids all kinds, salamonac, borax, sizing flour,		
41.	(a) Candles, match boxes. .	1%	
	(b) Other, articles intended for gas and lighting not provided elsewhere (including lamps lanterns) iron, or their spare parts.	2%	
42.	Fire wood		0.03
43.	Padma and cinder		0.03
Class IV- Building and other construction materials			
44.	Cement of all sort.	4%	
45.	Coal tar asphalt bitumen, flooring stone, manganese, emery stone powder, Agra stone stone for building, clinker and coal ash.	4%	
46.	Glazed bricks, tiles, firebricks, all kinds of flooring tiled and slabs farshi etc., earthen pipes, china pipes, cement pipes and asbestos cement sheet. Marble pieces, roofing tiles, china mosaic chips, mosaic marble, mosaic or tarrazo tiles.	4%	
47.	Yellow earth, murum earth, earth of any other kind sand, metal rubble and gravel.	per tone	1%
48.	Paints, distemper and colour washes other material used for painting buildings, varnishboiled linseed oil turpentine, zinc oxide and red oxide.	4%	
49.	Glass, glassware, chinaware, enamelware, all of crockery used for construction or decoration of building and sanitary fittings, metal valves brass cocks and their fittings.	4%	
50.	Roofing felt.	2.50%	
51.	Timber bauls, bamboos, cane and articles made of any of them, doors, windows, frame pegs, stair cases, sandal wood and articles made of such wood.	4%	
52.	Plywood soft boards, hard boards, masonite or any other kinds of wood of whatever composition prepared by artificial process, and articles made thereof.	4%	
Class V- Perfumes, toilet requisites, Colours and Household goods			
53.	(a) Hair oil, perfumed oils, perfumery of all kinds scents, attars scented material aromatic chemicals, toilet requisites of all kinds shaving cream, shaving sticks, tooth powder, tooth paste, pomade, combs, brushes, looking glasses, hairpins braces, garters and suspenders.	3%	
	(b) Scissors, razors; safety razors, blades, knives penknives, spoons, forks, butlery of all kinds needles of all sorts, locks and keys stoves and petromax and their, parts and accessories and hardware articles.	3%	
	(c) Laces, tapes, rings of wood and metal, embroidery articles, celluloid and celluloid articles, beads of all sorts, imitation pearls, plastic and plastic goods, plastic powder, bakelite and bakelite goods, articles made of ivory and bones, and all sorts of buttons and haberdashery.	4%	
	(d) All kinds of furniture such as wooden, iron	4%	

	steel, cane etc		
	(e) Umbrellas, rain coats, rain hats and caps.	2%	
	(f) Incense sticks	0.50%	
54.	(a) Gold.	0.50%	
	(b) Silver	4%	
	(c) Other precious metals and ornaments and articles made thereof.	4%	
	(d) Imitation ornaments and jewellery.	4%	
	(e) Toys of all kinds, articles of games and sports (Except wooden toys, sports Medicals required for outdoor games and in gymnasiums and carrom, chess, badminton table tennis)	4%	
55.	Crockery of all sorts (excluding articles used for construction or decoration of buildings)	4%	
56.	Glass and glassware including bangles, bottles china and porcelain ware earthen ware (excluding articles used for construction of decoration earthen wares)	4%	
Class VI - Tobacco and Tobacco requisites			
57.	Cigarettes and cigars, cigar and cigarette holders smoking pipes, cigarette paper, tobacco used for pipes and cigarettes tobacco cases, pouches, cigar and cigarette cases, hukka and smoking requisites and cigarette lighters.	4%	
58.	(a) Bichhora, fedi, sarsa, churra, pala, dhantal.	1%	
	(b) Tobacco (weather in leaves or powder form) used for eating or in the manufacture of bidis or snuff or for any other purpose.	0.50	0.50
59.	Bidies and snuff.	1%	
60.	Bidies leaves	Per 100 kgs.	0.30
61.	Piece goods wool, silk linen, hemp, cotton artificial and synthetic materials and articles made up purely or partly of any of the above materials not otherwise specified and readymade articles of the same.	2%	
62.	(a) Cotton ginned.	per 50 kg	1.30
	(b) Cotton unginned	per 50 kg	0.50
63.	Cotton waste, yarn waste and hard waste.	per 50 kg.	4%
64.	Raw unspun wool hemp, jute, coconut and other fibres, and rope and articles made thereof.	3%	
65.	Yarn and threads of all sorts.	4%	
66.	Starches of all sorts, rice and flour, arrowroot tapioca and its flour, tamarind powder farina starches and sizing materials, tallow sizing oils and such substitutes.	2%	
67.	Hides skins.	4%	
68.	Leather including harness, saddles, bags, boxes, shoes, chappals, slippers, saddles, straps and all articles made of leather.	3%	
69.	(a) Rubber tyres and tubes not for bicycles.	4%	
	(b) Rubber tyres and tubes for bicycles	2%	
70.	Rubber, rubber goods, gatta pura and articles made thereof (wholly or partly) rubber solution raw rubber and latex but excluding toys made therefrom.	2.50%	

71.	Iron and steel : (a) P i g iron (b) bloom, billets a n d slabs, (c) structural (i) joists, (ii) channels, (iii) angles equal or unequal, (iv) bulbs or toe, (v) light rails, (vi) fish plate for light rails, (vii) shell, steel ingots, blooms, billets and bars, (viii) black or galvanized sheets, plain o r corrugated, (ix) plates ordinary mild steel including boiler a n d high tensile ship building or bullet proof, (x) bar and rods, (xi) bolts nuts, washers, rivets and such other articles, (xii) wire barbed, telegraph o r other kinds o f balck galvanized, (xiii) wire nails, (xiv) spring steel, vehicular or flat bars, (xv) hoops and strips, (xvi) pipes.	2.50%	
72.	Scrap of (i) iron and (ii) steel,	per Ton	Rs.25.00
73.	Iron and steel any other articles, manufactured from iron or steel other than cutlery, hardware and machine o r machine parts not specified provided for.	2%	
74.	Machinery and their components and spares (a) (i) electric machinery for generating transmission and distribution a n d motors a n d generators and their.components and spares. (ii) electric goods including ceils, batteries and copper strips, horn electric, (iii) electric fitting and materials, (iv) electrical domestic appliances (v) electricals, machinery o f a l l kinds, control sets switch gear, generators, alternators and dynamos motors, transformers and turbo generating.	4%	
	(b) agricultural machinery and parts	4%	
	(c) Oil engines, diesel engines, steam engines, petrol and gas engines and machines .worked by hydraulic pressure, their parts.	4%	
	(d) tool of all kinds.		
	(e) printing press machines and spares any other machinery, i t s components a n d spares not specifically provided for	4%	
75.	Vehicles-		
	(a) motor cars, motor cycles, chasis and lorries, and spares thereof.	4%	
	(b) Bicycle, perambulators, carriages, of all kinds of vehicles and their components and spares.	2%	
76.	Instruments, apparatus and parts thereof - (a) sewing machines, clocks, and watches and typewriters and their spares, (d) radio, radiograms television set or apparatus, loudspeaker, gramophones, amplifiers wireless goods, their components and spares and musical instrument of all sorts, (c) photographic machinery, photo goods and materials including photographic chemicals films and mounts and their components and spares, (d) cine projection machinery, their components, spare and materials used therein (e) surveying apparatus, (f) scientific appliances.	4%	
	(g) Optical goods, their spares and accessories	2.50%	

	(g) Optical goods, their spares and accessories surgical instruments and hospital requirements including their spare and accessories, (h) mill and gin stores including crucibles, cotton ropes and gin store including crucibles, cotton ropes and (i) all kinds of apparatus appliances and spares.	2.50%	
77.	Non-ferrous metals- that is to say, brass, copper, tin aluminium, lead zinc, german silver, stainless steel, their allows, wires, wares and sheets, ingot circles, bars etc.	2.50%	
Class IX- Miscellaneous			
78.	Dyes, tans, indigo and all colouring including printing paste and inks.	4%	
79.	paper		
	(a) newsprint.	3%	
	(b) cardboards, strawboards and millboards	4%	
	(c) all kinds of papers or whatever composition	4%	