

**AHMEDNAGAR MUNICIPAL CORPORATION (Octroi) Rules  
2005  
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## AHMEDNAGAR MUNICIPAL CORPORATION (Octroi) Rules

- 1) **Short Title-** These Rules may be called "AHMEDNAGAR MUNICIPAL CORPORATION (Octroi)Rules, 2005.
- 2) **Definitions:- In these Rules, unless the context otherwise requires,**
  - (a) "Act" means the Bombay Provincial Municipal Corporations Act,1949 (Bom. LIX of 1949);
  - (b) "Corporation" means the Ahmednagar Mnicipal Corporation;
  - (c) "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 an functions conferred or imposed upon or vested in the Commissioner by or under the provisions of these rules;
  - (d) "Dutiable goods" means the goods specified in Schedule I including goods involved by usage thereof with all new technology, drawings and designs and goods having a market value;
  - (e) "Entrance Naka" means the octroi Naka at which the goods arrive for the purpose of their import;
  - (f) "Exist Naka" means the Octroi Naka at which the goods arrive for the purpose of their export;
  - (g) "Exist Naka Officer" means any Municipal servant appointed at Naka for the export work
  - (h) "Export" means movement of any goods from any place within the Octroi Limits of the Corporation to any place outside such limits;
  - (i) "Exporter" means the person who is shown in the import bill as the importer and who export the goods imported by him in accordance with the provision of these rules.;
  - (j) "Government" means the Government of Maharashtra and Government of India, but shall not include the Corporations owned or controlled by any Government;
  - (k) "Form" means a Form appended to these rules;
  - (l) "Import means bringing or entry of any goods into the Octroi limits of Corporation from any place outside such limits; It includes Private as well as any Government Properties.
  - (m) "Importer" means the person who imports any goods, and includes any person who owns the goods at the time of the import;
  - (n) "Octroi Limits" means the Octroi Limits of the Corporation which shall be co-extensive with theMunicipal limits of the Corporation;

- (o) "Octroi Naka", means a Municipal Naka at which goods are being imported or exported;
- (p) "Octroi Officer" means a Municipal Officer or servant incharge of or attached to an Octroi naka and includes any officer serving in the Octroi Department of the Corporation or any other Officer authorized or designated in this behalf by the Commissioner;
- (q) "Rule or Rules" means the rule or Rules made by the Corporation for levy and recovery of Octroi under section 454 and 456 and sub-sections (7)and (17) of section 457 and sub section (1) of section 149 of the Act;
- (r) "Schedule" means a Scheule appended to these rules;
- (s) "Section" means a section of the Act;
- (t) "Seller" means any person who is doing the business of sale and purchases on commision, remuneration or for other benefits where in any society, club, association or organization is included, who is, purchasing the good for its members and selling the same;, in the Octroi limits of the Corporation.
- (u) "Standing Orders" means the standing orders made by Municipal Commissioner under clause (A) sub-section (1) of section 466 of the Act;
- (v) "Value of goods" for the purposes of levy of Octroi ad-valorem or means the value of the goods as determined under rule 11;

### **3) Nature and Levy of Octroi and Octroi Levi able Goods**

- a. Subject to the provisions of the Act and the rules made thereunder, Octroi shall be liviable by the Corporation in respect of the ods specified in column(2)of the Schedule I which are imported for consumption, use, or sale within the limits of the Corporation.
- b. The rate at which Octroi is levied by the Corporation on any goods shall not be less than the rate specified in column (4)of Schedule I and shall not exceed the maximum rate specified therefore in column (3)
- c. Minimum rate shall come into existance on approval of maximum or minimum rates by the Government. Corporation shall have a right to increase these rates upto the maximum limit. It shall not be necessary to take Government approval therefore from time to time. Provided however that, if the rates are to be increased over and above the maximum limit prior approval of Government thereof shall have to be obtained.
- d. While fixing, increasing, or reducing the rates of octroi under this rule, the Corporation shall be at liberty to fix different rates for various goods filling under any item in coloumn (2) of Schedule I and also the different varieties and qualities of any of such goods. The Corporation shall also have power to

add a new item in the Schedule for the purpose levy of Octroi on such item.

4) **Specific goods exempted from Octroi:**

a) Subject to the conditions or exception (if any), mentioned against any of the goods specified in the Schedule II no Octroi shall be payable.,

- (1) in respect of the goods specified therein;
- (2) in respect of any other goods which in the opinion of the Corporation for peculiar local reasons (which shall be recorded in the Corporation's Resolution) deserve exemption permanently or for any specified period. The number of such good shall not exceed 10 at any given time. Such exemption shall be for the goods only essential for the livelihood of the families below poverty line.

b) Whenever the government decides to give partly or total octroi exemption to certain goods those orders will be *mutatis mutandis* applicable time to time.

5) **Display of Octroi rates and maintenance of weight and measure, etc.-**

- 1) The commissioner shall cause tables of octroi for the time being leviable, specifying the goods on which and the rates at which the Octroi is leviable and the said tables shall be affixed in a conspicuous position at every Octroi Naka.
- 2) The Commissioner may provide the necessary weights and measures and weighing and measuring equipments at requisite Octroi Nakas.

6) **Maintenance of Bonded Warehouse.**

- 1) The Commissioner may maintain a Bonded Warehouse for detaining dutiable goods on which Octroi is not paid or for keeping goods declared to be intended for temporary detention in, and eventual export there of from the Octroi Limits.
- 2) In case of goods brought at central godown, if the importer fails to comply as per rule 11, goods of the value double the octroi amount will be kept at central godown. If such goods are not collected by the importer in due time then Damaraage charges will be leviable as prescribed below.
- 3) Damaraage charges on the goods unloaded at Central Godown
  1. Damaraage charges will not be assessed on the goods for the first 5 (five) days from the date of the goods unloaded at Central Godown.
  2. Afterwards, the damaraage charges will be recovered on the goods per day at the following rate.
    - a) Damaraage charges Rs.00.50 per article having its weight 10 kg or less than 10 kg.

- b) Damaraage charges Rs.1.00 on every article having its weight 50 kg or less than 50 kg.
  - c) Damaraage charges Rs.1.50 on every article having its weight 50 kg's and unto 100 kg.
  - d) Damaraage charges Rs.2.00 on every article having its weight above 1 quintal.
3. Afterwards,the damaraage charges will be recovered on the goods after 7 days(Goods unloaded upto 12th day) at the following rate.
- a)Damaraage charges Rs.1.00 per article having its weight 10 kg or less than 10 kg.
  - b) Damaraage charges Rs.2.00 on every article having its weight 50 kg or less than 50 kg.
  - c) Damaraage charges Rs.3.00 on every article having its weight 50 kg's and upto 100 kg.
  - d) Damaraage charges Rs.5.00 on every article having its weight above 1 quintal.
4. When the goods of the merchant is unloaded at the Central Godown in a single receipt (Notice) and the goods consign in a separate units will be recovered at the same rates as indicated as above
5. (A) If the delivery of the goods is not taken within 1 month,from the date of the goods unloaded in Central Godown,by producing notices,bills transport receipts and other necessary documents the goods will be disposed by Public auction cell as per Section 17 of Ahmednagar Municipal Corporation,Octroi rules,2005
- (b) The goods will be delivered with the permission of Octroi Officer to the concerning person who comes before the auction of the goods in question and pays damaraage and octroi charge.
6. The damaraage fees will not be recovered on the goods of the curfew period declared by competent Authority for public Safety and during which the merchant's can't take the

delivery of the goods and take into their shop's. The facility will only be available immediately the delivery of the goods is taken on the next day of the curfew is over.

7. On account of mistake of the damarage clerk the refund of excess damarage charges will be given on sub meeting application by the concerning person within 30 days from the date of issue of damarage fees receipt.
  8. The damarage fees will not be recovered on the goods imported by the Ahmdnagar Municipal Corporation.
- 4) The Commissioner may, subject to Standing Orders made in this behalf under Section 466 of the Act, permit any importer to maintain a private Bonded Warehouse for keeping goods which are imported by such importer for temporary detention and eventual export and grant a licence to such importer for that purpose subject to the conditions and restrictions laid down in such licence. A fee shall charged for such licence at the rates fixed by the Commissioner, from time to time.
- 7) **All dutiable goods to be brought to Octroi Naka:-** As soon as any dutiable goods are brought within the Octroi limits of the Corporation, the importer or person incharge of such goods shall take them to the nearest Entrance Naka of the Corporation to be dealt with in accordance with these rules for payment of Octroi.
  - 8) **Drivers of vehicles to stop at Naka for inspection.-** Every dirver of a vehicle or conveyance of any nature what so ever and every person in charge of any pack-animal shall stop his vehicle or conveyance or animal at the Octroi Naka to enable the octroi staff to ascertain whether the said vehicle or conveyance contain or the animal caries any goods liable to pay octroi. Every person bringing goods within the octroi limits shall likewise stop at the Octroi Naka to enable the Octroi staff to ascertain whether the goods in his possssion are liable to pay octroi.
  - 9) **Importers, drivers etc., not to leave Octroi Naka till goods are inspected and Octroi dues (if any) are paid.-** Every importer, driver or other person shall not leave the Octroi Naka nor shall move the goods from Octroi Naka until inspection of the goods and of the relevant documents is made by the Ocroi staff and Octroi on any of the goods, if leviabile, is paid. He shall asist the Octroi Officer by giving all the particular of the goods and producing relevnt documents necessary for proper assessment and collection of Octroi. Similarly, the importer at his own cost should unload and load the goods for inspection by the Octroi Officer.
  - 10) **Declaration to be made by Importer etc.-**

- 1) On arrival of any dutiable goods at the Octroi Naka, the Octroi Officer shall call upon the importer or as the case may be, the driver of the vehicle or conveyance or the person in-charge of the pack-animal or other persons bringing the goods,-
  - (a) To make a declaration with all requisite particulars in the specified Form 1, in respect of goods imported for disposal, consumption, use, storage or sale in the limits of the Municipal area, and for payment of Octroi;
  - (b) To importer to make a declaration in Form 1 and Form 4, in respect of the goods intended for temporary detention with himself and eventual export;
  - (c) To call Octroi Officer and to give description, number, quantity, weight and measures of the goods and where Octroi is leviable ad-valorem, to state the value of the goods for calculation of Octroi.
  
- 2) Where the importer, the driver of the vehicle or conveyance or the person in charge of the pack-animal or other person bringing the goods is not in a position to make a declaration and to give the particulars as required by sub-rule (1) for want of requisite information or documents such as the original invoice, an amount equal to the amount of octroi calculate by the Ocroi Officer on the basis of the value of the goods fixed in accordance with the provisions of rule 11 shall be paid by him as deposit .If within one month from the date of payment of the deposit, the importer , driver or other person is able to prove to the satisfaction of the Octroi Officer, the correct value of the goods imported or is able to produce documents such as the original invoice and the amount of deposit paid is found to be in excess of the Octroi due, refund of such excess amount may be obtained from the Central Octroi Office. If he fails so to satisfy the octroi Officer within one month from the date of payment of the deposit, the amount deposited shall be treated as Octroi paid.
  
- 11) Provision to determined value of dutiable goods.-**
  - a) Where at the time of import, the original invoice is produced by the importer and accepted by the Octroi Officer, the value of the goods means the value made up of the cost price of goods as ascertained from that invoice plus freight charges, carriers charges, shipping dues, insurance, excise duties, sales tax, sales duty, advelorum duty, turn over tax an all other incidental charges, if any due, and incurred by the importer till the arrival of the goods in Octroi Limits
  - b) Where at the time of import the original invoice is not produced or when the produce invoice is insufficient or the genuineness of the invoice produced is denied, the Octroi Officer shall determine the value of the goods having regard to the list of market value of articles fixed by the Commissioner or by the Officer duly empowered by him in that behalf. If the value of any classified goods is not so fixed., the octroi Officer shall evaluate the said goods as



per the prevailing market rates of like kind and quality of goods on being satisfied himself in that behalf.

- c) In case of the determination of the value of goods under clause (a) and (b) above the decision of the Octroi Officer shall be final. Similarly, the commissioner or any officer authorize by him shall have right of classification of imported goods and apply relevant octroi duty. In the event of any dispute, the decision of the commissioner shall be final".

**12) Procedure for assessment and recovery of Octroi :** Where any goods imported within the octroi limit are intended for consumption, use, storage or sale in the municipal area, the octroi Officer shall, after checking and on being satisfied as to the correctness of the description, number, quantity, weight, measure and value of the goods as given in the declaration or otherwise by determining those matters as provided in these rules, assess the amount of octroi payable and demand its payment. On such payment being made, the Octroi Officer shall grant a receipt for the payment, given the date and time of issue of the receipt to the importer or his representative.

**13) Provision to determined weight or measure:**

- 1) Octroi shall be leviable on the gross weight or a measure of the goods, including that of the packages or containers thereof.
- 2) Where the goods are liable to octroi by weight, octroi shall be assessed for each kg. of the goods. For consignments or the parts of the consignments less than 10 kg. in weight, Octroi shall be charges on pro-rata basis of the actual weight. In calculating octroi, fraction of a rupee upto 49 paise shall be ignored and 50 paise and above shall be rounded off to next one rupee.
- 3) Where the goods are brought in by transport vehicle (truck) the difference between loaded weight of the vehicle and the weight of the non-loaded vehicle shall be treated as the weight of the dutiable goods. However, where the importer does not agree with the aforesaid standard weight of the goods, then in that case the importer shall carry the goods at its own costs upto the weighing equipment or weighing machine and bring back the same therefrom.

**14) Dutiable goods imported for immediate export.-**

- 1) Goods imported by rail, sea, air or road and intended for immediate export shall be dealt with according to this rule.
- 2) The person-in-charge of the dutiable goods imported within the Octroi limits which are intended for immediate export shall on their arrival at the Entrance Naka, apply in Form 2 to the Octroi Officer for a written permission-cum-transit pass for conveying the goods without escort, via the routes from the Entrance Naka to Exit Naka specified in the Standing Orders. On payment of the fees specified in the standing Orders for such written permission and transit pass, the Octroi Officer shall grant him such written permission-cum-transit pass and allow the said person to proceed with the goods without escort.

- 3) Specified Fees for grant of written permission-cum-transit pass mentioned in sub-rule (1) above, shall be determined by the Corporation, from time to time, by Resolution.
- 4) If dutiable imported goods intended for immediate export and the dutiable imported goods to be unloaded within Octroi limits are brought in one and the same vehicle and the vehicle holding the escort pass suffers any defect and the goods to be exported cannot be conveyed, the importer shall be required to pay the deposit amount as per rules and shall hold the receipt therefor in Form No.3.

**15) Powers to inspect the dutiable goods.-**

- 1) Importer importing goods from outside the octroi limits of the Corporation, when called for the by the Officer duly empowered by Commissioner, shall comply with all the requisitions as set out in these rules and the Standing Orders in that behalf for determining whether the said goods are dutiable or otherwise and how much octroi is to be levied thereon. The importer shall also comply with the following conditions, namely:-
  - a) The importer at its own costs shall load and unload the goods for inspection of the Naka Officer.
  - b) Octroi Officer shall be entitled to check the weight of the goods, number, quantity, stamps or seal thereon and other identification marks for the purpose of identification, inspection and verification of the said goods.
  - c) Octroi officer shall be entitled to inspect and verify the goods in the vehicles or over the pack-animals.
  - d) Octroi Officer shall be entitled to check any goods at any place within the Octroi limits, so as to ascertain whether they have been brought from outside the Octroi limits and if so whether the octroi has been duly paid.
  - e) The Importer make available the invoices and other incidental documents and papers in possession of the importer for the inspection and verification of the Octroi Officer.
  - f) The importer shall make written declaration in Form No.1 with respect to the documents relating to the imported goods being proper and correct.
- 2) Every driver of the vehicle and every person in charge of the pack animal shall give the declaration in Form No.1 to the Octroi Officer stating therein the particulars of the goods, weight of the goods in the vehicle or on the back of the pack-animal and the number or quantity thereof.
- 3) When called upon by the officer duly empowered by the Commissioner in this behalf, if any importer importing the goods in the octroi limits of Corporation refuses or denies the inspection of the vehicle or pack-animal carrying such goods, such officer shall seize such vehicle and or pack-animal together with the goods and produce the same before the Chief Officer of Octroi Department or the Judicial Magistrate, First Class, for the purpose of inspection.

- 4) If expenditure incurred by such officer for production of the goods before Magistrate or Chief Officer of Octroi Department of the Corporation as aforesaid, is not paid by the importer then in such event much amount of expenditure shall be recovered from him by seizure and sale of his movable property, or the amount shall be recovered through the Civil Court as arrears of land revenue.

**16) Powers to inspect requisite document with respect to dutiable goods imported in Corporation Limits.-** The Commissioner or an Officer duly empowered by the Commissioner shall have the following powers of inspection to ascertain whether the Octroi on the dutiable imported goods is paid or otherwise.

- (a) On demand by the Octroi Officer, the importer, seller, producer or transporter shall produce for his inspection, at any place within the Octroi limits, the written evidence and other relevant papers relating to the imported goods or Storage Register, Purchase Register and Delivery Register and such other incidental relevant papers etc. and verify the documents with the actual goods to which they relate.
- (b) Officer shall inspect the Storage Register, Purchase Register, Sale Register, Delivery Register and such other incidental relevant papers, documents and Registers with respect to the imported goods maintained by the importer, seller, producer or transporter, and if necessary, to take notes and copies thereof, and to verify the said goods.
- (c) if any Commissioner or Officer duly empowered by the Commissioner finds cogent evidence that the importer, transporter, retailer, producer has evaded the payment of octroi or has tried to evade payment of octroi, such Officer shall seize and take in his custody the documents, registers and other incidental papers in that behalf by giving due receipt therefor, for taking further necessary action as per law or rules or standing orders in that behalf.
- (d) For the purpose of clause (c) above, if, after inspection of the above said documents registers and other incidental relevant papers there is a doubt about genuineness of the same papers and entries relating to such goods the Officer is empowered to tally the documents with the documents submitted by the importer to the controlling departments of Centre or State Government and the documents submitted with the Central or State Government Department shall be treated as basis and acceptable for the purpose of Octroi and accordingly the assessment and recovery of Octroi shall be made on the basis thereof, Decision of Octroi Officer in this behalf shall be final, and at times, it may even be retrospective.
- (e) It shall be binding for on Chief Officer of the concerned Govt. Department (State or Central) in control thereof, to provide requisite information to the Corporation.

**17) Special provisions in case of non-payment of Octroi:**

- 1) If payment of octroi is not made inspite of demand by the person duly empowered by the Commissioner, the officer shall detain the goods worth to cover the amount of octroi, expenses for seizure, storage and sale of the goods, from and out of the goods on which octroi is to be levied, or the said entire goods, and if necessary, he can detain the vehicle also.
- 2) If the goods so detained are perishable in nature and if the amount of Octroi and expenditure to be incurred for its storage is more than the value of such goods, and after giving this information to the importer, the officer's empowered to sale out such goods in such a manner that at least the sale proceeds should cover the amount of octroi and entire incidental expenditure for storage of such goods.
- 3) For any offence liable under section 398, of the Bombay Provincial Municipal Corporations Act, 1949. The Commissioner or any Officer authorized by him, shall have the right to recover the amount due as Octroi, and an amount which will be not less than 4 times and not more than 10 times of octroi amount as amount for settlement., From the person who is responsible, for any such offence before starting the proceedings or after starting the proceedings.
- 4) On non-payment of such amount. The goods seized shall be sold and the amount of octroi, expenditure for seizure, expenditure for storage and sale of the goods shall be recovered from and out of the sale proceeds thereof.
- 5) Excess balance amount of such sale proceeds after recovery of the Octroi amount. other incidental expenditure therefrom, shall be deposited in the Municipal funds. The person from whom the goods were seized, within three months from the date of such sale, applies in writing for payment of such balance amount to the Commissioner or authorised Central Officer and such balance amount shall be paid to him. In absence of any such application, the said amount shall stand forfeited.

**18) To Recovery of proper octroi, if not recovered as per the prices shown in invoice.-**

- 1) When the cotroi is recovered by Octroi Naka Officer as per the procedure laid down in the Standing Orders on the basis of the prices of goods determined by the Commissioer, then the Commissioner may call for production of original invoice or bill and other papers with respect to the price of the imported goods for inspection to the Corporation Office by the Importer. The importer should produce such paper within a period of one month from the date of demand. If after inspection it transpires that the recovery of octroi is not proper and is less than the payable Octroi amount, the Commissioner shall order the importer to pay such amount of difference in octroi, and accordingly, the importer shall arrange for payment of the same. If the amount of the balance octroi so demanded is not paid within a period 7 days, from the date of

order then the said amount shall be recovered as arrears of land revenue.

- 2) When the octroi is recovered by Octroi Naka Officer as per the procedure laid down in the Standing Orders on the basis of the prices of goods determined by the Commissioner and not on the value of goods shown in original invoice or bill of the goods, and importer has produced the original invoice or bill and other papers showing the value of the imported goods in the Office of the Corporation, and if it transpires that the recovery of Octroi made is not proper and or is less than the payable Octroi amount, then the Commissioner shall have a right to demand and recover the amount of difference in octroi as contemplated in sub-rule (1) above.

**19) To Recovery of proper reasonable octroi if wrongly assessed.-**

- 1) If it appears to the Commissioner that, due to wrong assessment by Octroi Naka Officer the proper and reasonable octroi is not recovered, then the Commissioner shall have a right to demand such deficit amount of octroi from the importer. If the importer fails to pay such amount then the same shall be recovered from him as arrears of land revenue.
- 2) If it appears to the Commissioner that due to wrong assessment excess amount of octroi is recovered then on application of importer accompanied with the original invoice or bill, octroi receipt and other incidental papers, made within one month from the date of receipt, such excess amount shall be refunded to him.

**20) Power to inspect whether Octroi paid or not.-** Commissioner or the Officers and servants duly empowered by him shall have a power to search the privately owned shops, industrial premises, firms, business premises and premises of businessmen, premises owned by private bonded licence holders (Transporter or Trader) and their business premises or the premises where the goods are stored, with intent to inspect and ascertain whether the Octroi is paid or not, Commissioner may further demand and inspect the bills and papers related to such goods. It transpires that Octroi is not paid then it is considered that the offence is made for evasion of octroi and for this offence provisions of rule 17 are applicable..

**21) Powers to maintain Octroi current Account.-**

- 1)
  - a) With the approval of the Standing Committee the Commissioner may order maintenance of an Octroi Current Account of the professional Importer in respect of the octroi Payable by him on the dutiable goods imported by him in the octroi limits
  - b) The importer doing Job work only within the limits of the Corporation, and registered Small scale industry the Current Octroi Account may be sanctioned subject to the terms and conditions of the Standing Orders with the approval of the Standing Committee.

- 2) Such facility of maintenance of Octroi Current Account shall be given only to those professional importers whose monthly average amount of Octroi is Rs.25,000/-. For deriving such average amount of Octroi of such professionals, the amount paid for a continuous period of six months during any financial year shall be taken into consideration. Professionals who are doing their business since prior to the coming into force of these rules, shall, while applying for Octroi Current Account facility, pay all the arrears of octroi and should enclose the receipt of such payment along with the application.
- 3) Professional Importers who have been allowed to maintain Octroi Current Account should settle their accounts within a period from the date of the Octroi becomes payable of one month. Amount payable for such month should be paid in a proper form before the 10th day of the succeeding month. Defaulters in complying with this requisition shall be required to pay such amount of Octroi as may be determined by the Corporation as and when his current account shall be inspected by the Corporation and such amount shall be payable from the date when the same had become due. No dispute shall be allowed to be raised in respect of such assessment.
- 4) For opening such account the Professional Importer will be required to deposit in cash such amount as may be determined by the Commissioner, by way of interest free deposit and which would be equivalent to the amount of Octroi payable by him for a period of one month. After completion of the financial year, if the monthly average amount derived from the Octroi amount paid during the year is more than the original average amount, the Importer shall have to pay such difference of amount as increased average deposit amount.
- 5) Such approved Current Account shall be subject to the Standing Orders passed by the Commissioner.
- 6) It shall be incumbent upon the importers who are allowed to maintain an operate such Current Accounts to pay the Octroi amount before the 10th day of succeeding month. If the concerned Current Account holders fail to comply with this requisition, the Commissioner shall, subject to the provision of sub-rule (3) have a right to close such current accounts of the importers without giving any prior notice. When the Octroi amount is paid and the return in respect thereof is submitted within stipulated period, in that case, till the final inspection of such accounts is done by the Corporation officers and Servants, the settlement shall not be deemed or treated to be completed. For the purpose of such inspections and till the inspection is complete, the importer is required to furnish, produce and make available all requisite and necessary paper at such time and at a such place as may be demanded by the Corporation.
- 7) After approval of such Current Account, if the average Octroi amount falls short than the monthly average limit of rupees

twenty five thousand for any six months during any financial year, such current Account shall be closed by the Office, and for reopening of such Account provisions of sub-rules(1), (2) and (3)of these rules shall be applicable to the Importer. If it is found by the Commissioner or the Officer authorized by him that provisions under the rules and the provisions under the orders of the Standing Committee are transgressed, the current account can be temporarily or permanently closed.However when it is ensured that lacunae have been removed,the Commissioner or the Officer authorized by him shall have the power to restore the account.

- 8) Due to any natural calamity if the papers could not be made available and if it is not possible to determine the Octroi amount on inspection of such current account, such importer shall be required to pay the Octroi amount derived on the basis of his monthly average Octroi amount for a period of 6 months prior to happening of such event and his monthly average Octroi amount for a period of 6 months subsequent to happening of such event, which ever is higher.
- 9) All the existing accounts prior to the date of coming in to force of these rules shall be automatically closed. However, subject to the provisions here in content the Importer shall be entitled to apply for opening of such new current account. However,the Commissioner or the Officer authorised by him shall have the right to inspect the particular account taken before, for any period which is not verified or/and where verification was incomplete, irrespective of the fact that whether the Company has taken new account or not. The Company shall have the responsibility to make available all records for the inspection.
- 10) After grant of the Current Account facility it shall be binding on the Importer to keep and maintain records in such Form as may be specified by the Commissioner. If, it is found that the procedure prescribed under these rules or under the order of the Standing Committee are transgressed, or the appropriate and correct Octroi is not paid., if payment of payable Octroi or arrears is avoided, the Commissioner or the Officer authorised by him shall have the power to close the current account.
- 11)
  - a. For material for Job Works or processing works monthly average amount should be worked as Octroi payable should be minimum rupees 2000/- and while having such Octroi current Account it would be necessary to keep a deposit of Rupees 10,000/- without interest till the current account exists and till the completion of the account work. The procedure for such account shall be such as may be specified in the Standing Orders.
  - b. For opening the Octroi current account, for the industries registered as small scale industries the limit of deposit amount shall be rupees 10,000/- and monthly average payable Octroi shall be rupees 5,000/- without interest till the Current account exist and till the completion of the account work. The

procedure for such account shall be such as may be specified in the Standing Orders.

- 12) If a Company, which avails the facility of Current Octroi Account under this Rule 21, imports processed goods, (after purchasing goods and completing the job work processing outside the Corporation limits.). The value of the dutiable goods shall be determined as per rule 11 inclusive of the processing cost and it would be compulsory for them to get the Debit memo. However the provision of Standing Order No.25(5) shall be applicable for export of material for job work as in the past.
- 13) Notwithstanding anything contained in Standing Order No.25(5) regarding export and re-import of the goods under rule 29, the decision of the Commissioner regarding payment of cash Octroi on Labour charges shall be final.
- 14) If, during the inspection of imported goods any difference is found regarding any Company having Octroi Current Account, Transporters and Traders having Octroi Current Account within the limits of the Corporation. The Commissioner shall have the right to recover the amount for any offence liable under section 398 of the Act, which will be not more than ten times and not less than four times the amount equal to the due amount in addition to the Octroi. As amount for as Octroi an settlement from any person or the current account holder against whom the charges are made for any such offence before starting the proceedings or after starting the proceedings. However on payment of such amount no action can be taken against such importer for the same offence.
- 15) If the Account Holder Company rejects any goods within two months, imported by it to the Producer for any reason; it would be necessary for them to certify the same at the Exist Naka in Form No.7 at the time of export. Such goods shall not be liable for Octroi duty. However, twenty per cent, amount of the due Octroi shall be payable as administrative expenditure. The procedure for this shall be such as may be specified in the Standing Orders.

**22) Special Arrangement about companies who deal in wholesale distribution of petrol and Petroleum product.-**

- 1) In the case of companies which deal in wholesale distribution of petrol and petroleum products and which for this purpose have to resort to bulk storage in tanks, The commissioner may permit them to render monthly statements showing the imports and exports of those commodities. The said monthly statements shall be regularly sent before the Tenth day of every month. The Commissioner shall, at intervals not exceeding one month, after scrutinizing the said statement settle the account and ascertain the octroi payable to the Corporation by the said companies. At the time of settling the account the amount of



- refund that would be admissible according to these rules on the export of the goods shall be duly taken into consideration.
- 2) The said companies shall give such information or details and shall produce such documents as the Commissioner may deem necessary. The said companies shall also furnish such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such companies in respect of such dues.
  - 3) Any amount found due to the Corporation after the accounts are settled as provided in sub rule (1) may, if not paid on demand, be recoverable by the Commissioner from the deposit referred to in sub-rule, (2); or if the said deposit be insufficient, by having recourse to the provisions of rule 28(3) of chapter VIII of the Schedule (D) appended to the Act.
- 23) Provisions for goods imported by local self government, food grain distribution machinery of Maharashtra Government, Maharashtra State Road Transport Corporation, Maharashtra State Electricity Board, Various department under the Ministry of Defence of Government of India.
- 1) With respect to recovery of Octroi on the goods owned and imported (for use, consumption and sale within the Corporation Octroi Limits) by Local self Government, Maharashtra State Road Transport Corporation, State Electricity Board and various departments under the Ministry of Defence of Government of India or the legally established public utility organisations, the Commissioner shall make independent arrangement and such arrangement shall be subject to the provisions of rule 22.
  - 2) Special arrangement for the recovery of octroi on goods imported by the Collector, Ahmednagar, as the Foodgrains Distribution Officer,
    - a) The Commissioner may, whenever food grains and other articles are imported by the Collector, Ahmednagar as the Foodgrain Distribution Officer, Ahmednagar for the purpose of rationing or to the meet and emergency within the Octroi limits of the Corporation, instead of requiring payment of Octroi due from them to be made at the time when the goods in respect of which the Octroi is leviable are introduced into the City, allow them to submit a monthly statement showing imports and exports effected during a particular month. The said monthly statement shall be sent before the Tenth day of the next ensuing month. The commissioner shall at intervals not exceeding one month after scrutinizing the statement settle the account and ascertain the octroi payable to the Corporation. At the time of settling the account of refund that would be admissible according

to the rules on the export of the goods shall be duly taken into consideration.

- b) The Collector at the Foodgrains Distribution Officer, Ahmednagar shall give such information or details as the Commissioner may deem necessary, and shall make such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due.
- c) Any amount found to be due to the Corporation after settling the accounts as provided in sub-rule (1) may, if not paid by Collector, be recoverable by the Commissioner from the deposit referred to in sub-rule (2).

**24) Procedure for temporary detention of dutiable goods meant for eventual export, with importer himself.-**

- 1) Where dutiable goods are brought within the Octroi Limits, for temporary detention, he may do so on giving a declaration to the Octroi Officer in Form No.1 and Form No.4 and on payment of amount of full Octroi due there on as deposit in cash or through Demand Draft at the Entrance Naka.
- 2) In case the importer cannot export the goods without break in bulk or without assemblage and testing in the case of machinery, he shall do the same only with the written sanction and in the presence of the Commissioner for that purpose. Such goods, if necessary, shall be formed into packages, which may be sealed and marked by the Officer so deputed.
- 3) In the case of machinery, instruments or other articles and their component parts (including tyres and tubes) imported for repairs only and re-export, the importer shall obtain the sanction of the Commissioner for the said purposes the importer shall obtain from the Manager of the Workshop a certificate to the effect that the repairs were executed in his Workshop. Such certificate shall be present when the goods are taken for verification before their export under sub-rule (1) of this rule.
- 4) The provision of sub-rule (3) and the provisions of Standing Order amended from time to time, shall apply mutatis-mutandis in the case of dutiable goods imported within the Octroi limits for processing and re-export.

**25) Procedure for export of dutiable goods, temporarily detained with importer.-**

- 1) When the importer wants to export dutiable goods detained with him, he shall present an intimation-cum-application for

written permission in Form No.5 to the Commissioner to export such goods, giving necessary details and produce such goods for verification on any day at any appointed time fixed by the Commissioner at the Central Octroi Office or at any other place as may be established by the Corporation for that purpose.

- 2) A separate intimation-cum-application shall be given by each importer for his own goods. One such intimation-cum-application shall be sufficient for a single consignment. When such consignment contains goods of different descriptions, full details shall be given separately in the intimation-cum-application.
- 3) No such intimation-cum-application shall be accepted;
  - a) Unless it is complete in all respects and signed by the importer himself or by a person authorised by him in writing in this behalf.
  - b) Unless it is supported by the receipt for the deposit paid at the time of import and is accompanied by the original invoice, if any, filed at the time of import;
  - c) Unless the goods produced for inspection and intended to be exported are, subject to the provision of sub-rule (2) of the last preceding rule exactly identical with what they were at the time of import;
  - d) Unless the importer and the exporter of these goods are one and the same person and such articles have not undergone change of ownership;
  - e) if it is found that the goods imported for the purposes of sub-rules (3) and (4) of Rule 24 are sold and not exported as per sub-rule (2) of Rule 24.

Note.- The requirement of clause (c) shall not be applicable in the case of dutiable goods to which sub-rule (3) and (4) of the last preceding rule applies.

- 4) On receipt of such intimation-cum-application and on arrival of the goods intended for export, at the Central Octroi Office the Head of Department of Octroi or (Superintendent of Octroi) Officer authorised by him shall-
  - a) Satisfy himself that all the conditions prescribed above are fulfilled;
  - b) Verify that the goods actually produced for inspection are as described in the intimation-cum-application and in the relevant import invoice, if any, or in the import declaration in Form No.4, and seal and mark such goods whenever deemed necessary; and
  - c) issue a written permission-cum-export pass in Form No.5A, after obtaining a specimen signature of the importer or his authorised agent on such pass.

- 5) The importer accompanied by an escort, if provided by the Corporation, shall then take the goods beyond the octroi limits through the Exist Naka within the time limit and by the route specified in the pass. Before crossing the Exist Naka the importer shall present the goods to the Octroi Officer at the Exist Naka for Inspection, with the pass. The time limit shall be fixed with due regard to the distances of the Exist Naka from the Central Octroi Office or the Branch Office, but in no case it shall exceed 1 hour from the time of issue of the permission-cum refund export pass.
- 6) a) The octroi Officer at the Exist Naka, on presentation of such goods as well as the pass, shall satisfy himself that.-
1. the pass as well as the goods are presented within the specified time limit;
  2. the seals or marks, if any, are intact; and
  3. the goods actually tally with those mentioned in the pass.
- b) On being so satisfied, the Octroi Officer shall make relevant entries in the register maintained for the purpose, obtain signatures of the importer thereon sign a certificate as given on the pass, deliver the same to the importer and allow the goods to pass beyond the octroi limits.
- 7) If such goods are not presented at the Exist Naka within the time limit specified in the pass, the Octroi Officer at the Exist Naka may refuse to sign the certificate. In such cases, the importer may get the goods reverified by the (Chief Superintendent of ) Head of Department of Octroi or any Officer authorised by him, who shall endorse the time of his second examination in red ink and also extend the time limit. If the verified goods are presented at the Exist Naka with the pass within the time limit allowed after reverification of the goods, the procedure laid down in the preceding sub-rule shall be followed.
- 8) If such goods are to be exported by rail, sea, air or bus, the Octroi Officer at the Exist Naka shall,-
- a) first satisfy himself on the three counts maintained in clause (a) of sub-rule (6);
  - b) make relevant entries in the register and obtain signature of the importer thereon and sign a requisite certificate on the pass;
  - c) Stamp the pass with "export is not complete" unless the exporter presents the railway steamer, air or State Road transport receipt or luggage receipt or railway, steamer, air or state road transport ticket; and

d) allow the exporter to take the goods to the railway yard, bunder, airport or State Road Transport Bus Station under escort, if available.

9) After the goods are booked the importer shall present the railway, steamer, air or State Road Transport receipt to the said Octroi Officer with the pass within 3 days from the date of booking. The Octroi Officer shall satisfy himself that the goods booked are the same as those which were described in the pass and their after note the particulars of the railway steamer, air or State Road Transport, receipt on the pass, endorse on it "Export complete", sign and date such endorsement and deliver the pass to the importer. Same procedure shall be followed, if the goods are exported as personal luggage on the production of the luggage receipt or railway, steamer, air or State Road Transport Corporation tickets.

**26) Provisions for detention and export of dutiable goods temporarily detained by wholesale dealers and traders with them:-**

1) 1) If the wholesale dealers and traders detail the dutiable goods with them and export it later, procedure under Rule 24, 25 and 28 regarding levy of duty on goods imported shall be applicable to the possible extent and the same shall be regulated under the Standing Order.

2) 2) If indignously produced goods are sent to any party outside the Octroi limits and if they are returned to the original producer as rejected after sale within a period of two months, an amount at the prevailing rate of Octroi should be paid as deposit along with undertaking in Forms 1 and 8, at time of import at the Octroi Naka. If application for refund is made within a period of one month from the date of making such deposit, twenty per cent amount shall be charged as administrative expenses and eighty per cent amount can be refunded. The procedure for such refund shall be subject to the terms and condition of the Standing Orders.

**27) Provisions for refund of Deposits.-** When any goods for which a deposit has been paid under rules 24, 25, and 26 at the time of their import are exported, or when the octroi Current Account Holders and Private Bonded Warehouse Licensees (Traders Account Holders) have exported any such goods, the amount of deposit recovered shall after deducting twenty per cent amount there from for Administrative Expenses, be refunded.

Provided however that, in case of the Octroi Current Account Holders and Private Bonded Warehouse Licensees or Traders who have not paid such case Octroi deposit at the Entrance Naka but have submitted a declaration in Forms No. 1 and 4 and exported the imported goods as per debit memo as per rules 24 and 25, shall be subject to the provisions of rule

28, deposit twenty per cent. of Octroi amount chargeable at the prevailing market rates on such imported goods, towards the Administrative expenses alongwith monthly return.

**28) Sub Rules for refund of deposit:-**

- 1) Any amount deposited, under rule 24, at the time of import of goods which are to be exported shall be refunded subject to the provision of sub-rule (2) and the procedure laid down in the Standing Orders in that behalf.
- 2) The refund shall be admissible on compliance and fulfillment of the following conditions-
  - a) An application for refund is made within one month of the date of export.
  - b) The goods are exported out of the Octroi limits within period of six months from the date of the import.
  - c) The application for refund is supported by a duly certified permission-cum-refund export pass.
  - d) All the condition in sub-rule 3 of rule 25 are fulfilled.
  - e) The goods exported were declared to be intended for temporary detention with the importer and eventual export at the time of import.
  - f) For the purpose of refund the deposit receipt should be of not less than rupees one hundred.
- 3) If it transpires that the goods imported by paying deposit under Rules 24 and 25 have been sold, consumed, or used by the importer, the refund of the deposit shall not be admissible.
- 4) When the goods arrive at Exit Naka without any deduction or addition during the transit and are in the same intact condition the Octroi Officer shall, on return of the written permission-cum-export pass, verify the goods with the entries made in the said pass, and if the said entries tally with the goods arrived at exit Naka, he shall refund the deposit amount mentioned in the said pass to such person.
- 5) Where the goods arrived at the Exit Naka after one hour of the time of payment of the deposit as entered in the written permission-cum-export pass. The rule as modified from time to time. The provision of this rule shall apply to any refund of deposit as stipulated in sub rule (4) above.
- 6) This rule shall apply to the goods which are imported within the, Octroi limits on the date on which these rules shall come into force within the Municipal limit.

**29) Procedure for the goods to be taken out of Octroi limits for process and repairs and its re-import.-** Any importer of the goods exports the goods from and out of the goods on which the full octroi is paid at the time of import, in that case the producer as laid down in the Standing Orders shall be applicable.

- 30) **Refund of Excess Octroi:** -If the octroi is levied and recover on the goods which are exempted from Octroi, If the Octroi is recovered twice, If there is difference between the prevailing rates and the rates at which the Octroi was levied. If the dutiable goods is not found within the Octroi limits, and if there is a dispute about the amount assessed by the Octroi Officer in absence of bill, then the receipt for admissible amount be issued to the importer and a deposit be take from him in respect of the disputed amount. Refund of such amount shall be made as per the provisions late down in the Standing Orders.
- 31) **Refusal to refund of Octroi erroneously recovered on Account of wrong weight and description etc.**-While filling the difference papers prescribed for Octroi recovery, refund, import and export of goods by the Corporation if the weight and description written thereon is wrongly entered or there is any contradiction, and if the concerned person has not made complaint to the concern Officer of the Corporation within One month about such erroneous recovery of Octroi and demanded refund thereof, then he shall not be entitled to claim any refund.
- 32) **No refund of Octroi shall be made on the films imported for exhibition and exportd letter on** .-No refund of Octroi paid on Films, Reels, Video Cassettes, C Ds imported for the purpose of the exhibition can be claimed and such refund shall not be made.
- 33) **Permanent advance to be maintaine for paying refunds.**-Permanent advance for payment of refunds shall be maintained by the Head of the Department of Octroi.
- 34) **Penalty.-**
- 1) Who ever commits of breach of any of the foregoing rules shall be punishable with fine upto Rs.500/- as per the provisions of the Bombay Provincial Municipal Corporation Act, 1949. and in case of a continuing breach, the offender shall be punishable with a fine up to Rs.20/- for every day during which the breach continues after conviction for the first breach.
  - 2) Any person who-
    - (a) evades liability to pay the properoctroi or the dues;
    - (b) Furnishes in correct or misleading information in respect of any matter which is dealt with by or under these rules; or
    - (c) Fails to furnished information which he is asked to furnished in pursuance of any provision contained in these rules.

Shall on convection be punishable with fine up to Rs.500/-.

- 35) **Provision to remove Difficulties**  
For removing any difficulties arising in connection with operation of enforcement of any of these rules,the Commissioner may issue such order not

inconsistent with Act of these rules as may appear to him to be necessary or expedient.

**36) Power to compound the offences**

The commissioner shall have power to compound the offences relating to breach of these rules upon payment of the maximum penalty by the importer along with the octroi due. In no case the offence should be compounded without the payment of fine and octroi due.

Commissioner,  
Ahmednagar Municipal Corporation,  
Ahmednagar.



SCHEDULE I  
(See rules 2(d), 3 and 5)

Goods liable to Octroi and the maximum and minimum rates leviable.

| Sr.No. | Name of Article   | Maximum Rate % on Value in Rupees | Minimum Rate % on Value in Rupees. |
|--------|---|-----------------------------------|------------------------------------|
| 1      | 2   | 3                                 | 4                                  |
|        | <u>CLASS-I</u>  |                                   |                                    |
| 1.     | Grain, flour, Pulses and gavar, Soyabean, parched grain, paddy, rava, Kani, lahya, kurmure, phutane, pohe and all sorts of Food Grains, cereals, Rice & Sago.                   | 1.00                              | 00.20 ps.                          |
| 2.     | Grass, straw, bhusa, tanus (phaira), Konda, Kadbi and ghas (fodder for horses), Kadbakuti, Kuti of Sugarcane tops.  | 1.00                              | 00.20 ps.                          |
| 3.     | Chuni, mouha, all kinds of oil cake including khandus of grain used for and purpose.  | 1.00                              | 00.20 ps.                          |
| 4      | Oil seeds of all kinds including groundnuts with or without rinds and cotton seed but excluding those specified in item 35.   | 1.00                              | 00.20 ps.                          |
| 5      | (a) Edible oils intended to be used for manufacture of hydrogenated oils, vanapati or bottled oils.<br>(b) All other kinds of edible oils.                                      | 3.00<br>3.00                      | 2.00<br>2.00                       |
| 6      | (a) Sugar and sugar candy, chamchami and bura, Khandsari and powdered sugar.<br>(b) Gur of all sorts, rab, pend, and Kakwi.<br>(c) Sugarcane.                                   | 3.00<br>3.00<br>3.00              | 1.50 ps<br>1.50 ps<br>1.50 ps.     |
| 7      | Wine and spirits and beer, tadi and madi. Ganja, Bhang, opium, charas (legally prohibited substances)   | 10.00<br>15.00                    | 6.00<br>10.00                      |
| 8      | Ice   | 1.50                              | 00.50 ps.                          |
| 9      | Ghee and Butter (Other than table butter).  | 4.00                              | 2.00                               |
| 10     | Vanaspati and hydrogenated oils.  | 3.00                              | 2.00                               |
| 11     | Tea<br>Coffee and coffee beans.   | 4.00<br>4.00                      | 2.00<br>2.00                       |
| 12     | Saffron, Kasturi.   | 7.00                              | 4.00                               |
| 13     | (a) All sorts of dried and preserved fruits and nuts, tinned fish, cheese, Confectionary, Jams and Jellies, Ice-cream, all sorts of farinaceous foods, pickles, cocoa and cocoa | 7.00                              | 4.00 ps.                           |

|    |  |              |                   |
|----|--|--------------|-------------------|
|    | beans, chocolates, biscuits and cakes, lard or edible animal fat, mawa, milk cream, chakka, fruit juices, syrups and all beverages (viz., coca cola, Pepsi etc.,) glucose dextrose or any fruit sugar (except edible oil) any material of oilman stores., preserved provisions, baking or curry powder, saccharin, all kinds of food colours an essences, glucose of all other kinds, malt extract, honey papad, all types of wafers, shewai, mat preserved for whatever use, skimmed milk powder, neera and all kinds of food or drink. |              |                   |
|    | (b) Aerated water, mineral water, distilled water.   | 10.00        | 4.00              |
| 14 | (a) Chemical insecticides, all kinds of surgical goods, sterilised goods of all kinds including cotton and cotton tapes, sanitary towels, physics and laboratory goods of all kinds, mercury surma (in bulk or powder)   | 6.00         | 4.00              |
|    | (b) Medical chemicals required for production of Drug, allopathic medicines and Homeopathic, Unani and Ayurvedic medicines.  | 4.00         | 1.00              |
| 15 | Dates (dry or wet), Khajur   | 4.00         | 3.00              |
| 16 | All sorts of vegetables, ginger, dry onions dry garlic.  | 1.00         | 00.10 ps.         |
| 17 | All sorts of fresh fruits, Milk, Curds and Shahale   | 2.00         | 1.00              |
| 18 | Coconuts   | 2.00         | 1.00              |
| 19 | All kinds of sweets, breads, bari, chiwda.   | 5.00         | 3.00              |
| 20 | All kinds of fishes dead or alive (untinned), eggs and fresh meat of all types of Birds and Animals.   | 3.00         | 2.00              |
| 21 | Chicken ducks and other birds.   | 1.00         | 00.50 ps per head |
| 22 | Wildbeasts and all kinds of hunting wildbeasts   | 2.00         | 1.00 per head.    |
| 23 | Betal leaves (Nagvel)  | 00.50 ps.    | 00.30 ps.         |
| 24 | 1. All types of scented betal nut.<br>2. betal nuts  | 5.00<br>4.00 | 4.00<br>2.00      |
| 25 | Cardamom, catechu, clove, mace, nutmegs, olcha, seeds, peppers, ajwan, ambehalad, and ajwanful, kattha, kalmi, Kakdibij, kunku, khaskhas, khaskhas bond, camphor, gulab, godambi, jira, tejpan, dalchini, nagkeshar, bukka ral, shantha, sindur,   | 4.00         | 3.00              |

|    |   |                              |                                  |
|----|---|------------------------------|----------------------------------|
|    | shahijira, eating soda, Sanjira, hing, khobra, pieces of dry chilli and powder, turmeric, Dhania, Dried, Shingade, Amboshi(Dry Mango), Tamrind, kokam and other kirana articles not specified elsewhere.  |                              |                                  |
|    | <u>CLASS -II</u>  |                              |                                  |
| 26 | Sheeps, lambs, goats, kids.   | 00.50 ps.                    | 00.30 ps. per head.              |
| 27 | (a)Oxan,cows,buffaloes,calves,horses and donkeys.<br>(b)Dogs, cats, parrots and like demostic pets.   | 2.00<br>2.00                 | 1.00 per head.<br>1.00 per head. |
| 28 | Pigs  | exempted                     | exempted                         |
| 29 | Camels and Elephats.  | exempted                     | exempted                         |
|    | <u>CLASS-III</u>  |                              |                                  |
| 30 | All kinds of Charcoals, Ionari coal, mineral, coal, coke, coke ash, coal khar and khangar.  | 3.00                         | 2.00                             |
| 31 | Crackers, fireworks and their components, safety fuse.  | 7.00                         | 4.00                             |
| 32 | Chandeliers,globes, chimeney, electric bulbs and articles for electric or gas lighting.   | 5.00                         | 3.00                             |
| 33 | (a)Soaps of all kind, Shamoo of all kinds.<br>(b)Metal Polish, and Boot Polish.   | 5.00<br>4.00                 | 2.00<br>2.00                     |
| 34 | Potash, Ritha, Soda Alum, (Saline substances) Shikekai, Washing Soda, salt Patre, phenyle and other substances used in washing cloths, floor and utensils.  | 4.00                         | 2.00                             |
| 35 | Oil seeds of inedible oils.   | 4.00                         | 3.00                             |
| 36 | Inedible vegetable oils.  | 4.00                         | 3.00                             |
| 37 | Methylated and denatured spirits and industrial alcohol, all type of alcohol.   | 5.00                         | 4.00                             |
| 38 | (a) All kinds of Mineral oils, Diesel oil, Petrol, Aviation spirit, All kinds of Lubricants, White Oil, Tork Oil (Spindle oil), Furnace Oil, Petroleum Products, Mava Oil, Sevasol Oil, Solevent Oil, Other Fuel Oil used for Insecticides, Natual gasoline, Turkey, Red Oil, and by products of Mineral Oil, all sorts of Gases.<br>(b) Crude Oil.<br>(c) Liquid Petroleum gas<br>(d) Kerosene | 5.00<br>5.00<br>5.00<br>3.00 | 4.00<br>4.00<br>4.00<br>2.00     |
| 39 | Grease and petroleum Jelly  | 5.00                         | 4.00                             |

|                 |  |      |          |
|-----------------|--|------|----------|
| 40              | (a)All kinds of non-edible fats, tallow, lards etc.  | 4.00 | 3.00     |
|                 | (b)Chemicals of all kinds, sodium,sulphate,sizing salt, ironsulphate,copper sulphate, alumnium sulphate, soda silicate, caustic soda and other salts not otherwise specified,sulpher,chloride of potash strauntia,zink chloride, maganesium chloride,sora(saltpatre) all kinds of acids, salamonic boxes, sizing flour ,calciumCarbide, Monoethylin Glycol, Diethyl Glycol,Butn Doyal, Trythelinc Glycol | 4.00 | 3.00     |
|                 | (c)Glues for industrial domestic and all other use, fevicol, fevikwick, stickfast, M-seal, Hardner, aerotight, Gum, Gond (dink), Saras and such other sticking artcles.  | 5.00 | 3.00     |
| 41              | a) Candles, match boxes, other articles intended for lighting (including lamps and lanterns), irons and their parts.   | 5.00 | 3.00     |
|                 | b) Match Boxes   | 5.00 | 2.00     |
| 42              | a) Firewood, dung cakes,   | 2.00 | 0.50 ps. |
|                 | b) anghad wood.  | 2.00 | 1.00     |
| 43              | Padpa and cinder   | 3.00 | 2.00     |
| <u>CLASS-IV</u> |  |      |          |
| 44.             | All kinds of cement, sunla (Sagol)   | 5.00 | 3.00     |
| 45              | Coal Tar, Asphalt, Bitumen, flooring stone, manganese, emri stone or powder, stone chips, stone powder, Agra stone, building clinker, tar mixed metal rubble, tar mixed grit,cement mixed rubble(ready made concrete material)   | 5.00 | 4.00     |
| 46              | Glazed bricks and tiles, marble stone,firebricks, bricks, all kinds of roofing tiles, flooring tiles, flooring slabs etc.china mosaic chips, mosaic marble stone, mosaic or terrazzo tiles, china pipes, earthen pipes, cement pipes, asbestos cement sheets, cement pots, articles of decorative grills, cement blocks,granite.   | 5.00 | 4.00     |
| 47              | All kinds of earth, River Sand, Sea Sand or Synthetic sand, Stone, Metal (Rubble), Murum and Gravel  | 3.00 | 2.00     |
| 48              | Paint, distemper, colour washes and other material used for painting building,warnsh,  | 5.00 | 4.00     |

|    |  |              |              |
|----|--|--------------|--------------|
|    | boiled linseed oil, turpentine, zink oxide, red oxide and all type of Paint and dye for any purpose in industrial establishment.   |              |              |
| 49 | Glass, Glass Material, Glass Bangles, Glass Bottles, All types of glass mirrors, Glass Scrap Glass and Glass Material used in Industrial and Commercial Estblishments such as subsidiary, supplementary and spare components and all material which is made from glassas base material.                    | 5.00         | 4.00         |
| 50 | Roofing filt and tar filt.   | 5.00         | 4.00         |
| 51 | a) Building timber, allies, cane and articles made of any of them doors, windows frames,pegs, staircases, sandal wood and articles made of such woods.<br>b) bamboo  | 7.00<br>7.00 | 4.00<br>2.00 |
| 52 | Plywood, softboard, hardboard, masonite or any other kind of woodof whatsoever composition prepared by artificial process and articles made thereof all kinds of furniture, sunmica, formica and all kinds of plywoods.  | 7.00         | 4.00         |
|    | <u>CLASS -V</u>  |              |              |
| 53 | (a) Hair oil, perfumed oils, perfumery of all kinds, scents, attars, scented materials, agarbattis, aromatric chemicals, all kinds of toilets requisites, shaving cream, shaving sticks, tooth powder, tooth paste, pomade, combs, fani, brushes, hair pins, braces, garters, suspenders, Ud, Dhoop,Loban. | 7.00         | 4.00         |
|    | (b) Seizers, razors, safety razors, blades, knives, pen knives, soons,forks and all kinds of cutlery, needles of all kinds, locks and keys, stoves and petromax and their parts and accessories, domestic iron articles like utensil shelf, kitchen table,cup saucer stand etc.                            | 5.00         | 4.00         |
|    | (c)(1) Laces, Tapes, Wooden and Metal Rings, Embroidery Articles, Celluloid and Celluloid articles, all sorts of beads, Imitation Pearls, akelite and BakeliteArticles, articles made from Ivory and   | 5.00         | 4.00         |

|    |   |      |      |
|----|---|------|------|
|    | <p>Bones, all kinds of Buttons (articles for shirts etc.) miscellaneous items, Haberdashery, Boots Laces, Blanco, Brasso, Umbrellas and their Parts, sticks, kwhips, Tape, Canvass Bags, Holdalls, Playing balls (gotya), Polish Papers, Corks, Gandh, Fishing Rod, Paper Tubes and other fancy Goods, Rakhis for Raksha Bandhan.</p> <p>(2) Plastic Powder, Plastic Master-Batch, Plastic Granules, PVC-Powder.</p> <p>(3) All Sorts of Plastic bgs.</p> <p>(4) Plastic Goods and Material used as component, spare or supplementary part in any industrial or commercial establishment, Rexin, Upholstery Material, Fiber, Fiber material, Fiber Glass, Glass wool, Thermacol, Thermacol Goods, PVC Pipes &amp; fittings, acrylic and Acrylic goods etc.</p> <p>(d) All sorts of furniture like wooden, iron, steel, cane plastic and fiber etc.</p> <p>(e) Rain coats, rain hats and caps, rain suit and such other rainy items</p> <p>(f) All sorts of toys, game and sports articles.</p> <p>(g) Caprolactum, Polyster Chips, Nylon chips, Dyemethyle Terfthale (DMT), Purified Terefleth Acid (PTA)</p> |      |      |
|    |   | 5.00 | 4.00 |
|    |   | 7.00 | 5.00 |
|    |   | 7.00 | 5.00 |
|    |   | 5.00 | 4.00 |
|    |   | 5.00 | 4.00 |
|    |   | 4.00 | 3.00 |
|    |   | 4.00 | 3.00 |
| 54 | (a) Gold and Golden scrap.  | 5.00 | 3.00 |
|    | (b) Silver and silver scrap   | 5.00 | 3.00 |
|    | (c) Gold, silver and other ornaments and other articles made from precious metals, imitation ornaments and jewellery, diamonds.   | 5.00 | 3.00 |
| 55 | All sorts of China Crockery and Crockery Articles, Cups and saucers, Jars, etc. and   | 5.00 | 4.00 |

|    |  |              |              |
|----|--|--------------|--------------|
|    | similar items.   |              |              |
| 56 | China wares, Porcelain Wares and earthen, Enamel kwares including China Articles used in Construction and Sanitary Fittings or Decorations Cigarettes and Cigars.  | 5.00         | 4.00         |
| 57 | Cigar and Cigarette Holders, smoking pipes, Cigarette paper, Pipes and Cigarette tobacco,tobacco cases, pouches, cigar and cigarette cases, hukka, and smoking reuisities, cigarette lighters, all sorts of tobaco, gutkewith tobaccoorwithout tobacco, bidies snuff tobacco,all sorts of tobacco. | 7.00         | 5.00         |
| 58 | Bichra, Fadi,Sarsa Churra, pala and dhantal  | 5.00         | 4.00         |
| 59 | Bidis and snuff  | 3.00         | 2.00         |
| 60 | Tendu Leaves.  | 3.00         | 1.00         |
|    | <u>CLASS VII</u>   |              |              |
| 61 | Pieces good of wool, silk, linen, hemp,cotton, artificial and synthetic materials and articles made upto purely or partly of any of the above material not otherwise specified and ready made articles of the same etc.  | 5.00         | 2.00         |
| 62 | a) Ginned Cotton<br>b) Unginned cotton.  | 3.00<br>3.00 | 1.00<br>1.00 |
| 63 | Cotton waste, Yarn waste   | 3.00         | 1.00         |
| 64 | Raw or unspune wool, hem, coconut an other fibres an rope and other articles made there on, coir,twine string rope small and big etc.  | 3.00         | 2.00         |
| 65 | Yarn and all sorts of threads.   | 3.00         | 2.00         |
| 66 | All sortsofk Straches, Sago, Rice (exclding items at entryof Schedule 1) other items such as its flour arrowroot, Tapioca and its flour Tamarind powder, Farina starches and Starching articles Tallow, Sizing oils and such other substitutes thereof.  | 5.00         | 3.00         |
| 67 | Hides and skins.   | 4.00         | 2.00         |
| 68 | Harness,saddles, Jin, trunk bag,shoes chappals, slippers Sandals,Belts and all articles made of leather,all sorts of Seasonsed Leather,Arificial leather, foam leather, crapesoles and all sort of foot Wears.   | 4.00         | 3.00         |
| 69 | (a) Rubber tyres, Tubes and Flaps not for bicycle similiary tyres, Tubes and Flaps made of other   | 5.00         | 3.00         |

|    |  |      |      |
|----|--|------|------|
|    | <p>compositions any make and Components,Spare Parts and supplementary parts used for production in any industrial and commercial establishments or all type of Tyre and Tubes and Flaps imported for use or sale.</p> <p>(b) Rubber tyres and tubes for bicycles of all type (any make)</p>  | 3.00 | 2.00 |
| 70 | <p>(a) Rubber Goods, Gatta purcha and Goods made thereof (wholly or partly), Rubber solutions, other Rubber goods all items made from Ruber excluding toys etc. similarly Rubber items used in any Industrial or commercial establishment as a components or spares and supplementary parts.</p> <p>b) Rubber, Raw Rubbers and Latex used for production in any commercial or industrial establishments.</p>   | 5.00 | 3.00 |
|    | <u><i>CLASS-VIII</i></u>   |      |      |
| 71 | <p>Iron and Steel<br/> (a)pig iron,(b)blooms, billets and slabs,(c)Structural-(1)joints, (2)channels,(3)angles,(equal or unequal)(4)bulb or toe (5)light rails,(6)fish plates for light rails,(7)shell, steel ingots, blooms,billets and bars, (8)black or galvanized sheets plain or corrugated (9) plates, boiler and high tensile ship bilding or bullet proof steel, normal or soft steel,H.R. sheets, C.R.sheets, Sheets of any thickness and shape (10) bars and rods (11) bolts, nuts washers,rivets and such other articles (12) barbed wire, telegraph or black or galivanised wires and wire ropes (13) wire nails (14) spring steel vehicular or flat bars (15) hooks and strips, (16)pipes, all types of water pipes, C.R. Pipes, G.I. Pipes,sanitary C.I.pipes all types of cocks,all sorts of valves and all sorts of pipe fittings.</p> | 5.00 | 3.00 |



|    |  |      |      |
|----|--|------|------|
| 72 | Scrap of iron, steel, casting and forging  | 5.00 | 3.00 |
| 73 | Iron and Steel-Any other articles manufactures from iron and steel other than cutlery,hardware,machines, or machine parts not specifically provided for,such as casting forging, hardware material,components spares and accessories,used in any Industrial or Commercial establishment made from casting, forging, hardware materials.  | 5.00 | 3.00 |
| 74 | <p>(A)(1)All sorts of Indigenous and Foreign Machinery, their components, accessories and spare parts, all type of Electric Machinery,all sorts of Electronics Machinery,all type of Mechanical machinery Equipments and their spare parts and accessories, their components and spare parts.</p> <p>(2)Electric Machinery for generation, transmission and distribution, Motors, Generators and their parts, components and accessories,</p> <p>(3)Battery Cells, Batteries and Copper Plates, Horn,Electric and such other electrical goods, including Electric Goods, Wire Harness, Bulb Indicator, head Lamp, Tale Lamp Speedometer and other such material imported for use, production or sale in any industrial or commercial establishments and spares,accessories and components thereof,</p> <p>(4)Electric fittins and materials,</p> <p>(5)Domesic Electrical appliance,</p> <p>(6)All kinds of Electrical Machinery, Control Switch Gear, Generators, Dynamo Motor Transformers and Turbo</p> | 5.00 | 3.00 |

|    |   |   |   |
|----|---|---|---|
|    | <p>Generating Sets, Electric Control Panels, Welding Rods, etc</p> <p>(b) Agricultural machinery and parts (however, farmer importing the goods for his self agricultural use with approval of the Commissioner is exempted).</p> <p>(c) Oil engines, diesel engines, steam engines, petrol and gas engines, machines working on hydraulic pressure and its spare parts.</p> <p>(d) Tools of all kinds.</p> <p>(e) printing press machinery and its spare parts &amp; their components.</p> <p>(f) Computers, components and spare parts and material imported for Microchips., Cooling system, floppy, CD, Back up machine, Cartridge and all kinds of Software and Hardware Materials,</p> <p>(g) Mobile, pager, Sim Card, Sim Card Activation/renewal slips/ coupons etc.</p> <p>(h) Any other machinery its components and spares not specifically provided for .</p> | <p>5.00</p> <p>5.00</p> <p>5.00</p> <p>5.00</p> <p>5.00</p> <p>5.00</p> <p>5.00</p> | <p>2.50</p> <p>3.00</p> <p>3.00</p> <p>3.00</p> <p>3.00</p> <p>3.00</p> <p>3.00</p> |
| 75 | <p>Vehicles-</p> <p>(a) (1) Motor Cars, Chassis and Trucks, all types of vehicles, cars, buses, cranes, trailers, tempo, rickshaw, rorklift, Exavator, all types of Passenger Vehicles, Road Rollers, Bulldozers, Tractors Concrete Mixres, Jeeps, Motorcycles, Scooters, Mopeds, and Chassis of all types of vehicles and all other indigenous and Foreign Vehicles for which no specific provision is made.</p> <p>(2) All components, spare parts and accessories of all types of vehicle mentioned in sub-clause</p>  | <p>5.00</p> <p>3.00</p>   | <p>1.00</p> <p>2.00</p>   |

|    |   |      |      |
|----|---|------|------|
|    | 75a(1)of Schedule-I But including spares components accessories used in any industrial and commercial establishment excluding specified else where.   |      |      |
|    | (b) All types of bicycles, perambulators, carriages and their components, spare parts and accessories.  | 3.00 | 1.00 |
| 76 | Instruments, apparatus and appliances and parts thereof.  |      |      |
|    | (a) Sewing machines, machines for sewing and knitting, embroidery machines,overloading and interlocking machine, all sort of watches,typewriters, electronic typewriters and their spare parts and components.  | 5.00 | 3.00 |
|    | (b) Radios, Radiograms, Television sets or apparatus, loud speakers, gramophones, amplifiers, wireless (machine) goods, their parts, components, all types of musical instruments, tape recorders, audio video cassettes, C.D. Players, microphones, VCP, VCR, Video games, walkman, telephone set, fax machine etc., and internal materials required for telephone distribution, internetand web site machinery. | 5.00 | 3.00 |
|    | (c) Photographic machinery,photo goods and materials including photographic chemicals, films,mounts and their Components and spareparts , videocamera,flash light apparatus, lenses etc.  | 5.00 | 3.00 |
|    | (d) Cine projection machinery, their components,spares and materials used therein.  | 5.00 | 3.00 |
|    | (e) Surveying apparatus   | 5.00 | 3.00 |
|    | (f) Scientific appliances and   | 5.00 | 3.00 |

|    |  |                              |                              |
|----|--|------------------------------|------------------------------|
|    | apparatus.<br><br>(g) Optical goods, dental goods, surgical goods, hospital goods including instruments, their components, spare parts and accessories.<br><br>(h) crucibles, cottonropes, mill and gin stores.<br><br>(i) All kinds of apparatus, appliances and spareparts and components.   | 5.00<br><br>5.00<br><br>5.00 | 3.00<br><br>3.00<br><br>3.00 |
| 77 | Non-ferrous metals such as brass, copper, tin, aluminium, lead, zinc, stainless steel and their alloys, wires, wares and sheets, ingots and circles, their scrap and waste, all types of articles made from these non-ferrous metals such as utensils etc.   | 5.00                         | 3.00                         |
| 78 | <u>CLASS-IX</u><br>Dyes, tans, indigo and all colouring matters including printing paste and inks.   | 5.00                         | 3.00                         |
| 79 | All types of Papers of whatever composition and thickness. News Print, Card Boards, Straw Board, Gray Boards, Craft Boards, Mill Boards, Craft Papers and articles made there from, so also all stationary goods for domestic and Official use, Computer related Stationary, Drawings and designs note books, Pen, Pencil, Punching machines and such other stationary articles, Registers, Files, Account books, Diaries, Calendars, Greeting cards, Invitation cards, fumerpost cards, Picture postcards, Visiting cards, Punching machine cards, Plying cards, Printed annual reports of companies, Account Books, Printed advertisements pamphlets, booklets, stickers, all other printed materials, all kind of Paper Bags all other types of Books other than Books exempted under Schedule II, and all other articles and materials wherein paper is one of the components and Paper Pulp imported by Paper Production Industry and Paper Scrap (raddi) (Including Paper Scrap imported for commercial and other purposes). other goods (excluding note at Sr.No.16 in Schedule II) | 5.00                         | 3.00                         |
| 80 | Lac, Cork and articles made thereof  | 5.00                         | 3.00                         |

|    |   |                      |                      |
|----|---|----------------------|----------------------|
| 81 | Sculpture and other articles of wood, stone, clay ork metal and earthen wares, Status and idols of all types. | 5.00                 | 3.00                 |
| 82 | Chinaware, porcelain ware and electric insulators not otherwise specified.                                    | 5.00                 | 3.00                 |
| 83 | (a) Raw cinema films.<br>(b) Processed cinemafilms and reels.<br>(c) Film rolls.                              | 4.00<br>4.00<br>4.00 | 3.00<br>3.00<br>3.00 |
| 84 | Molasses  | 3.00                 | 1.00                 |
| 85 | Chemical manures.   | 4.00                 | 1.00                 |
| 86 | Goods and articles not included in any of the above items and not specifically exempted under Schedule II     | 5.00                 | 2.00                 |

**Concessional rates to industrial undertakings :-** For industrial undertakings within Ahmednagar Municipal Corporation area, raw material included in items no.6(c), 35,40,64,65,71,75A(2),77, khobra in item no. 25 and raw rubber(latex) in item no.70 used for industrial purpose, octroi will be levied at maximum Rs.2.00 and minimum Rs.1.00..For this purpose the importer should give declaration in form 9. But if any industrial undertaking misused this benefit, its concessional benefit will be withdrawn and octroi will be charged at regular rates.

- Note** :- 1) Fee for Transit pass (Escort Pass) shall be Rs.20.00 and can be increased by the resolution of Municipal Corporation  
2) Fee for octroi exemption certificate shall be Rs. 15 and can be increased by the resolution of Municipal Corporation

SCHEDULE II  
(See Rule 4)

LIST OF GOODS ON WHICH OCTROI SHALL NOT BE PAYABLE.

1. Bonafide personal luggage of passengers arriving by the air, sea, river, rail or road and articles for their private and personal use, which has already been in use at the time of import.
2. Manually working machines for bonafide use of educational institutions.
3. Camp equipment of Government Officers on tour.
4. Necessities (not being articles of food and drink) equipment and clothing procured by the Officers in command of troops for the direct and exclusive use of their soldiers and camp followers and when accompanied at the time of they enter in the Octroi Limits by a certificate of the officer commanding that they are so intended.
5. Goods entering the Octroi Limits either in exhibition in train itself or for being placed in any exhibition to be held in the Octroi Limits but not for sale. In the later case on the production of certificate to that effect from the Secretary or the Manager managing the said exhibition. For availing exemption of Octroi duty on the goods imported for exhibition it will be necessary to get prior permission of the Assistant Commissioner or the officer authorized by him.

Note: For the goods which is imported for exhibition and sale provisions of Rules 24, 25, and 28 shall be applicable.

6. Newspapers, packed examination answer books (except the blank or unused answer books) (excluding waste paper), Old official records or records still in the use.
7. All types of manures excepting Chemical manures.
8. 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.
9. Goods imported in accordance with the orders of a Court of Law in connection with it Official use.
10. Used furniture, tents, crockery, utensils, pendals, sound system, electric decoration, generator set, goods, articles and materials for parties, marriages, public functions, play, tamasha, circus, flooring which is already in use or being used for own purpose and polishing machine, welding transformer, and the machinery connected with the earth leveling and the construction works such as excavator, bulldozer, road machine, compressor, bulldozer, road

roller,concrete mixer oil filter, machine, pollution checking machine and such other similar articles hired or in use of the party and the medical equipment and machines already in use and for Medical camps,prior to import in Octroi Limits and intended to be detained temporarily within the Octroi Limits and then to be re-exported.

11. All Contraceptives,drugs and appliancesused for Family Planning Purposes and AIDS medicines imported by recognized institutions for AIDS Patients.
12.
  - a) Cotton hand spun cloth
  - b) Woollen hand spun cloth, Ghongadi,
  - c) Silk hand spun cloth,
  - d) Village cottage industries products,
  - e) To exempt the goods imported or exported by Charitable Institutes for Blind and Disabled .

Explanation: The exemption from payment of Octroi duty under this entry shall be given subject to the condition that the goods should be certified by Maharashtra State Khadi and Village Industries Board,Mumbai or Khadi and Village Industries Commission,Mumbai and such certificate is presented.

13. Salts of any kind including Saindhav and Black Salt.
14. Electricity
15. 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. (In force from 1st June 1971).
16. Exercise Books, Text Books, Vikasmala, Guides, Expected Question answer sets, Slate and Fiber Slates imported by any Importer in the Limits of the Corporation.
17. Concessional quality white printing paper supplied by the Government of India.
18. Following articles, goods and appliances related to Solar energy,-
  - 1) Flatplate solar collectors.
  - 2) Concentrating and pipe type solar collectors.
  - 3) Solar cookers (Solar ovens).
  - 4) Solar water heaters and systems.
  - 5) Air/Gas/Liquid heating systems.
  - 6) Solar crop driers and systems.
  - 7) Solar stilts and desalination systems.
  - 8) Solar pumps based on solar thermal and solar photovoltaic conversion.
  - 9) Solar power generation systems.

- 10) Solar photovoltaic modules and panels for water pumping and other applications.
- 11) Wind mills and any specially designed devices producing energy.
- 12) Any special devices including electric generators and pumps running on wind energy.
- 13) Biogas plants and biogas engines.
- 14) Agricultural and municipal waste conversion devices producing energy.
- 15) Equipment for utilising ocean waves and thermal energy.

19. Cotton yarn used for handlooms and handloom cotton cloth.

Explanation 1: The exemption from payment of Octroi duty under this entry shall be given subject to the conditions that the goods are certified by the District industrial Co-operative Association, Assistant Registrars of Co-operative Societies working at Tehsil level, the Maharashtra State Handlooms Corporation Ltd., Nagpur or Appex Weaver Cop-operative Societies wherever functioning signifying that the yarn or the Cloth have been produced by their weaver members or which bear a stamp of a Government Institution signifying that the Yarn or cloth has been produced at the Government Institution producing such handloom yarn and cloth. If in any case the Corporation has reason to doubt the genuineness of the stamp on the cloth or yarn or the entry in the invoice, it may levy full octroi on these articles and the responsibility of providing the genuineness of the said certificate or stamp be kept on the importer.

Explanation 2: The exemption from payment of Octroi duty under this entry on the cotton yarn used for handlooms shall also be given subject to the condition that it is certified by the General Manager, District Industrial Centre that the yarn has been produced at the District Industrial Centre .

20. Free Material and equipment being imported in Municipal Limits under the By-lateral agreement of Government of India.
21. Any machine manufactured within Municipal limits to be sent elsewhere for exhibition should be sent as per the Rahadari Pass. While re-importing the said machine no octroi shall be levied thereon.
22. All goods related to sports and games (excluding Sports Uniforms and toys).
23. The Commissioner or the Officer authorised by him shall have the right to exempt Octroi Duty on the goods for the Corporation work purchased and imported by the Corporation itself or its Supplier/Contractor subject to the conditions laid down in the purchase order.



AHMEDNAGAR MUNICIPAL CORPORATION ,  
AHMEDNAGAR 414 001.

Octroi Office  
FORM NO.1  
(See rule 10)

No.  
Entry Naka No.

DECLARATION

To,  
Hon. Commissioner,  
Ahmednagar Municipal Corporation,  
Ahmednagar.

- 1) I, Shri (Full name of Importer \_\_\_\_\_  
\_\_\_\_\_ Resident \_\_\_\_\_) of declare that the goods mentioned in the table below is being imported in the Municipal Octroi limits for consumption/use/sale/temporary detention and eventual export thereof.
- 2) The value of the said goods is true and correct as per the original invoice and accordingly I have satisfied the Naka Officer in that behalf by showing relevant papers to him. True copy of the said invoice is enclosed herewith.
- 3) Name and address of the importer is not tallying with the invoice produced by me. According to my information his full name and address is as given in Sr.No.4 below.
- 4) I do not possess the invoices of the imported goods and hence I cannot state the value of the goods as per the invoices. Importers full name and address is as follows:

Shri \_\_\_\_\_ Resident of \_\_\_\_\_

| R.No./<br>L.R.No./<br>Date | Number of<br>Packages | Description |        |          | Sender's Full<br>name And<br>Address | Remarks (to<br>be filled in<br>by office). |
|----------------------------|-----------------------|-------------|--------|----------|--------------------------------------|--|
|                            |                       | Article     | Weight | Value as |                                      |  |
|                            |                       |             |        |          |                                      |  |

|  |  |  |      |                       |  |  |
|--|--|--|------|-----------------------|--|--|
|  |  |  | K.G. | per<br>invoice<br>Rs. |  |  |
|  |  |  |      |                       |  |  |

I hereby declare that the information furnished here in above is true and correct to the best of my knowledge and information.

Importer's Name and  
Signature-

Checked the aforesaid declaration. The following octroi be levied and recovered.

Nature

Receipt No. Date and Recovery Rs.

Inspector/Clerk.

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Note: Retain applicable and scratch the rest in No.3 and 4 of the above declaration. State the full name and address of the responsible person who shall do the use, consumption, sale or temporary detention and export of the goods.

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001.

OCTROI OFFICE  
FORM NO.2

(See rule 14 and Standing Order 16(3))  
DECLARATION AND UNDERTAKING

To,  
Hon. Commissioner,  
Ahmednagar Municipal Corporation,  
Ahmednagar.

I, Shri \_\_\_\_\_

Resident of \_\_\_\_\_

Do hereby state that the goods noted in table below are imported by me at Entrance Naka on Date \_\_\_\_\_ month \_\_\_\_\_ year \_\_\_\_\_ at AM/PM \_\_\_\_\_ have furnished the details of the goods imported by me in the table below and they are true and correct. Goods imported by me are not for the purpose of use, consumption or sale within the Municipal Octroi Limits and it is intended to be exported immediately out of the Municipal Octroi Limit to \_\_\_\_\_. True copy of invoice is enclosed herewith.

| Rly. Receipt/ST Receipt /<br>Vehicle No. and Date. | Packages Number<br>and Description | Description of goods  | Weight. |
|--|------------------------------------|---|---------|
|  |                                    |   |         |
| Value as per Original<br>Invoice                   | Consignor's Name<br>and address    | Consignee's full name and Address<br>to whom the goods are to be<br>conveyed. |         |
|  |                                    |   |         |

I hereby undertake,-

1. To carry the said goods outside the Octroi limits of Ahmednagar Municipal Corporation within 1 hour from the time of import, in accordance with the conditions and manner prescribed for the export of the goods intended for immediate export.

2. Personally to carry with the Escort of the Corporation the said goods direct to the Export Naka by the prescribed route only without making any halt in route to the Export Naka without breaking bulk or quantity of the goods imported, without making any change therein and without change of ownership thereof.

Signature of person incharge of goods

Date\_\_\_\_\_month\_\_\_\_\_year\_\_\_\_\_

- State full name of the person incharge of goods (intendedfor immediate export)
- State his full address.
- State the name of the place where the said goods is being exported.

Driver's Licence No.

Date of Import:

Time of import:

AHMEDNAGAR MUNICIPAL CORPORATION  
 AHMEDNAGAR 414001.  
 FORM NO.3  
 (See rule 14(4))  
 ESCORT DEPOSIT RECEIPT.

The below mentioned goods are intended for immediate export and hence deposit amount for written permission-cum-transit pass is received from Shri \_\_\_\_\_ resident of \_\_\_\_\_

| Whether goods stamped by Ahmednagar Municipal Corporation | Whether goods sealed by Amednagar Municipal Corporation. | Vehicle No. Rly. Receipt No. and Date ST Receipt No. and Date. | Packages Number and Description.                   |
|---|--|--|--|
| 1   | 2  | 3  | 4  |
| Description of goods                                      | Weight   | Value of goods as per invoice produced.                        | Value assessed by Ahmednagar Municipal Corporation |
| 5   | 6  | 7  | 8  |
| Rate of Octroi  | Deposit amount equal to Octroi Amount Rs.                | Written permission-cum-Transit Pass No.and Date.               |  |
| 9   | 10   | 11   |  |

Received Deposit Amount of Rs. \_\_\_\_\_ (in figures) Rs. \_\_\_\_\_ (in words) Time of giving Application to Export Naka Officer for timeto export \_\_\_\_\_

Note:

- 1) \_\_\_\_\_ write full name of the person incharge of the goods here. \_\_\_\_\_
- 2) Write full address of the said person \_\_\_\_\_
- 3) In accordance with the terms and procedure for export of the said goods you should export the aforesaid goods latest before \_\_\_\_\_ O'clock on Date \_\_\_Month\_\_\_ Year\_\_\_ which please note. If you fail to do so the deposit amount shall be treated as Octroi paid.

Date :

Signature of Naka Officer/Clerk.

**RECEIPT OF REFUND OF DEPOSIT**

- (1) Deposit Receipt Amount Rs. \_\_\_\_\_ No. \_\_\_\_\_ Date \_\_\_\_\_
- (2) Deduction 20% Rs. \_\_\_\_\_ Misc. Receipt No. and Date \_\_\_\_\_
- (3) Refund Amount Rs. \_\_\_\_\_

NAKA

OFFICER

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**RECEIPT OF RECEIVER OF THE AMOUNT**

I have received the amount of Rs. \_\_\_\_\_ paise \_\_\_\_\_ in accordance with the Refund Order. I have no grievance about the refund amount.

Receiver's name and address \_\_\_\_\_  
\_\_\_\_\_

signature.

Receiver's

AHMEDNAGAR MUNICIPAL CORPORATION  
 AHMEDNAGAR 414 001  
**OCTROI FORM NO.4**  
 (SEE RULES 14, 24, 25)

Declaration in respect of the dutiable goods imported into the Municipal Octroi Limits, which are intended for temporary detention with the Importer and Eventual export.

To,  
 Octroi Naka Officer,  
 Octroi Naka No.  
 Ahmednagar Municipal Corporation,  
 Ahmednagar.

I, \_\_\_\_\_ (insert full name and address of importer) hereby declare that the below mentioned goods are meant for temporary detention with me at \_\_\_\_\_ (specify address at which to kept) for eventual export outside the Octroi limits. I am willing to pay an amount equal to the amount of full Octroi due there on as deposit in cash and may claim refund according to the rules if these goods are exported outside limits within six months from the date of payment of the deposit aforesaid or where no such payment is made for any reason, the date on which the goods are cleared from the place of import, as the case may be. The below mentioned details are true and according to the original invoice, true copy thereof is filed herewith. The said invoice covers all the goods imported by me as per Bill of Entry/Railway Receipt/Goods Transport Memo /Air Consignment Note No. \_\_\_\_\_ Date \_\_\_\_\_ Vehicle No. \_\_\_\_\_

| Import Bill No. and Date | No. and Description of Packages  | Description of goods/Reason for import. |          |
|--------------------------|--|---|----------|
| 1                        | 2  | 3                                       |          |
| Weight of Quantity       | Value plus all incidental charges which are to be Given separately. (Value of goods) | Sender's name and address in full       | Remarks. |
| 4                        | 5  | 6                                       | 7        |
|                          |  |   |          |

Signature of Importer.

I have checked the above particulars with the invoice and verified the goods, which are found to be correct. True copy of the invoice appended is verified and found to be correct. The weight or quantity or value, together with the incidental charges declared is correct. The taxable value of the goods is Rs. \_\_\_\_\_ and the rate of Octroi is Rs. \_\_\_\_\_ amount of Rs. \_\_\_\_\_ is recovered under receipt No. \_\_\_\_\_ date \_\_\_\_\_

Naka No. \_\_\_\_\_ Name and \_\_\_\_\_ Name \_\_\_\_\_ and  
 Signature \_\_\_\_\_ Signature of clerk \_\_\_\_\_ of Naka Inspector.  
 (Rubber Stamp)

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001

**OCTROI FORM NO.5**  
(SEE RULE 25 AND 26)

Intimation-cum-application for written permission for Export of Goods temporarily detained with the importer.

To,  
The Commissioner,

Sir,

I \_\_\_\_\_ (Importers full Name and Address) hereby declare my intention to export the goods which are mentioned in Form No.4 through the Naka No. \_\_\_\_\_ to \_\_\_\_\_ place (mention detail address of the place). The certified copy of original invoice/invoices and other relevant papers under which these goods were imported are appended herewith. I have produced the goods for actual verification.

Kindly grant me the permission to carry the goods outside the corporation limits.

Importers Name and Signature.

Copies attached-

- 1) Octroi Form No.4
- 2) Deposit Receipt
- 3) Original invoice/challan previously attached with form No.4 while paying deposit.
- 4) Papers of Transporter regarding import & Export
- 5) Export challan/Invoice/Processing certificate.



AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414 001

**OCTROI FORM NO. 5-A**  
(See rule 25 (4)(c))

Written Permission-cum-Transit Pass of goods temporarily detained with importer  
for eventual export.

| Sr.No.                  | Description of Goods. | Quantity/No. of bags.  | Date of import and entrance Naka. | Import invoice No. and Date.      | Octroi Deposit Receipt No. and Date. |
|-------------------------|-----------------------|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| 1                       | 2                     | 3                      | 4                                 | 5                                 | 6                                    |
|                         |                       |                        |                                   |                                   |                                      |
| Gross Weights           | Value                 | Amount to be refunded. | Export Bill No. and Date.         | Sender's Name and Address in full |                                      |
| 7                       | 8                     | 9                      | 10                                | 11                                |                                      |
|                         |                       |                        |                                   |                                   |                                      |
| How Goods are exported. |                       |                        | Remarks.                          |                                   |                                      |
| 12                      |                       |                        | 13                                |                                   |                                      |

I hereby certify that the goods mentioned in Form No.5 are presented for export Outside Municipal Limits. After personal verification of the said goods it is permitted to be taken outside the Municipal Limits. After personal verification of the said goods it is permitted to be taken outside the Municipal Limits today Date\_\_\_\_\_upto \_\_\_\_\_O'clock.  
The said Goods had in fact gone outside the Municipal Limits today.  
Date\_\_\_\_\_

|                       |           |                          |           |
|-----------------------|-----------|--------------------------|-----------|
| Name of Refund Clerk. | Signature | Name of Refund Inspector | Signature |
|-----------------------|-----------|--------------------------|-----------|

Exported Goods Entry Register No.\_\_\_\_\_  
Sr.No.(Pass No.)\_\_\_\_\_  
Date\_\_\_\_\_

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001

**OCTROI OFFICE**  
FORM NO. 6 ( RULE 26)

WRITTEN PERMISSION FOR EXPORT OF GOODS  
DETAINED IN PRIVATE BONDED WAREHOUSE, LICENCED  
TRANSPORT/TRADERS.  
EXIT PASS

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_  
Name and No. of Naka. \_\_\_\_\_ Name and No. of  
Exit Naka \_\_\_\_\_  
Date / / Time \_\_\_\_\_ Vehicle No. \_\_\_\_\_

| Sr.No.                            | No. and description of packages.      | Description of Goods   | Quantity of Weight of goods | Value |
|-----------------------------------|---------------------------------------|------------------------|-----------------------------|-------|
|                                   |                                       |                        |                             |       |
| No. and Date of import debit memo | Name and address in full of consignee | How goods are exported | Remarks.                    |       |
|                                   |                                       |                        |                             |       |

Received Rs.20/- (Rupees Twenty only) towards Exist Pass fees.  
Pass Holder's Name and address \_\_\_\_\_

Signature of Applicant \_\_\_\_\_ Signature of Naka Officer. \_\_\_\_\_

**Remarks to be passed by Exit Naka Officer.**

I certify that the above referred goods has gone out of Octroi Limits in my personal presence on Date \_\_\_\_\_ Time AM/PM \_\_\_\_\_

Date: / / Name and signature of Exit Naka Officer. \_\_\_\_\_

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001  
OCTROI DEPARTMENT  
**FORM NO.7**

Rule 26(16) and Standing Order No.(26)

For returning the rejected goods, which was purchased and imported within the Corporation Limits by the Current Account Holder Company to the Producers outside the Corporation Limits. (Purchase Rejection)

No.

Dtd.

"A"

Details of goods purchased by the Current Account Holder.

| Sr. No. | Name and Address of Purchaser | Description of Goods | Bill No. and Date | No. of items Quantity | Price | Octroi Rate | Amount of Octroi Paid | Sr.No. of Form and Month | Import Date of Purchase Goods | Remarks. |
|---------|-------------------------------|----------------------|-------------------|-----------------------|-------|-------------|-----------------------|--------------------------|-------------------------------|----------|
|         |                               |                      |                   |                       |       |             |                       |                          |                               |          |
|         |                               |                      |                   |                       |       |             |                       |                          |                               |          |

"B"

Details of goods purchased by the Current Account Holder and returned as rejected within a period of Two months.

| Sr.No. | Name and address from whom purchased | Description of Goods | Bill/Chalan No. and Date | No. of Items/Quantity | Price | Reason for rejection | Date of returning goods | Remarks. |
|--------|--------------------------------------|----------------------|--------------------------|-----------------------|-------|----------------------|-------------------------|----------|
|        |                                      |                      |                          |                       |       |                      |                         |          |

The Goods specified in B above which are rejected have been brought to the Exist Naka for exporting to the Producer outside the Corporation, from whom it was purchased within a period of Two month. Permission may please be granted for exporting the goods outside the Corporation Limits after examination of goods and relevant papers.

Signature of  
Importer

The Details in A and B above have been verified from the concerned papers and the goods as per the details in B above were imported by the Importer and are being sent to the party from the whom the goods were purchaed within a period of Two month,therefore permission is granted for export.

Clerk

Octroi Supervisor.

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001  
OCTROI DEPARTMENT

**Form No.8**

Rule 26(2) and Standing Order No. (27)

For re-import of goods Indigenously produced within the Corporation Limits and  
returned as rejected (Sales Rejection)

No.

Dtd.

"A"

Details of goods exported from within the Corporation Limits.

| Sr.No. | Name and address of Seller | Description of Goods | Bill No. and Date | No of items/Quantity | Price | Export date of goods | Name and address of the party to whom the good were sent. | Remarks |
|--------|----------------------------|----------------------|-------------------|----------------------|-------|----------------------|---|---------|
|        |                            |                      |                   |                      |       |                      |   |         |
|        |                            |                      |                   |                      |       |                      |   |         |

"B"

Details of rejected goods re-imported within the Corporation Limits.

| Sr.No. | Name and address from whom Purchased | Description of Goods. | Bill/Chalan No. and Date | No.of Items/Quantity | Price | Reason for rejection | Date of return goods | Remarks. |
|--------|--------------------------------------|-----------------------|--------------------------|----------------------|-------|----------------------|----------------------|----------|
|        |                                      |                       |                          |                      |       |                      |                      |          |
|        |                                      |                       |                          |                      |       |                      |                      |          |

The Goods specified in B above were Indigenously produced within the Corporation Limits and are returned as rejected within a period of Two month. Permission may please be granted for importing the goods.

Signature of Importer.

It appears that the Importer is importing the goods as per details in A above since it was rejected as per the details in B above. Therefore Octroi requirements have been completed as per the terms and conditions laid down in the Rules and Standing Order, as mentioned below.

- 1) Octroi Current Account No of Importer.....  
Given Debit Memo No. Dated
- 2) Received Rs.....from the Importer.Receipt No.....dtd,

Clerk

Octroi Supervisor

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001  
OCTROI DEPARTMENT

**Form No.9**  
(SCHEDULE 1)

**Declaration to be made by Importer Importing Dutiable goods as  
Raw Material for his Industrial Undertaking**

I, \_\_\_\_\_ do hereby declare that the goods in respect of which I have separately given a declaration under provision in Rule 10 have been imported by me as raw material to be used in the manufacture of \_\_\_\_\_ in my Industrial undertaking, viz. (here give full name and addresses of the undertakings) \_\_\_\_\_ - and I shall not use them for any other purpose except having previously paid the difference between the octroi due on concessional rates under SCHEDULE I to the rules.

Date :-

Signature of the Importer

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Note :- This declaration should be securely attached to the connected declaration in Form I

Sd/-  
Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR-414 001

**AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001**

**OCtroi Rules - 2005**

**(The Bombay provincial Municipal Corporation Act, 1949)**