

**AHMEDNAGAR MUNICIPAL CORPORATION,  
OCTROI STANDING ORDERS  
STANDING ORDERS FOR SPECIFIC MATTERS UNDER SEC  
.466-1(A) TO (G) BOMBAY PROVINCIAL MUNICIPAL CORPORATION  
ACT, 1949.**

**1. SHORT TITLE:**

- (1) These Standing orders be called as AHMEDNAGAR MUNICIPAL CORPORATION OCTROI STANDING ORDER”.
- (2) The Commissioner will be competent to implement these standing orders at any time after the due sanction of the government.

**2. DEFINITIONS:**

In these Standing Orders, unless there is something repugnant to the subject or context -,

- (1) "Act" shall mean Bombay Provincial Municipal Corporation Act, 1949, as amended from time to time.
- (2) "Schedule" shall mean the Schedule appended to Octroi Rules.
- (3) "Deposit Receipt" shall mean a Deposit Receipt given for the deposit if received in lieu of Cash payment of Octroi in terms of the Rules and Standing Orders.
- (4) "Commissioner" shall include any Municipal Officer or Servant empowered by the Commissioner under Sub Section (1) of Section 69 of the Act to exercise, perform or discharge the powers, duties and the functions conferred or imposed upon or vested in Commissioner by or under the provisions of these Standing Orders or the provisions of Law.
- (5) "Import" shall mean bringing or entry of any goods into the octroi Limits of Corporation from any place outside such limits.
- (6) "Importer" means the person who imports any goods, and includes any person who owns the goods at the time of the import.
- (7) "Import Naka" means the Naka at which the goods arrive for the purpose of their importation within the Corporation Limits.
- (8) "Import Naka Officer" means a Municipal Officer of 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 authorised or designated in this behalf by the Commissioner.
- (9) "Import Bill" shall mean a receipt in the prescribed form and signed and issued by the Octroi Naka Officer in accordance with the condition prescribed therein that behalf.
- (10) "Producer" shall mean a person, organisation or company for the purposes of own production producing articles from raw materials by making various alterations, changes and applying production processes thereto changes therein, changing its value or making production by applying other processes.
- (11) "Octroi Limits" means the octroi limits of the Corporation which shall be co-extensive with the Municipal limits of the Corporation.

- (12) "Octroi Naka" means a Municipal Naka at which goods are being imported or exported.
- (13) "Octroi Current Account Holder" shall mean any person, business establishment, public or private company or professional importer who has been granted octroi current account as per the provisions in the Rules.
- (14) "Transporter" shall mean Any person or establishment or Agency dealing in goods transport business and who has obtained bonded warehouse licence and who hold business or trade licence from the Corporation as per the provisions of the Rules.
- (15) "Traders Licence Holder" shall mean persons dealing in sale and purchase of goods within and outside the Octroi limits through current bonded warehouse licence holder within the limits of Corporation.
- (16) "Prescribed" shall mean required or authorised by any Rule or Standing Orders or determined by the order of the Commissioner.
- (17) "Debit Memo" shall mean the receipt of imported goods by the octroi Current Account Holder, Transport and Traders Licence Holder in lieu of payment of cash Octroi at the Entrance Naka for the goods imported by them.
- (18) "Goods imported with intent of immediate export" shall mean the goods in transit and which goods are imported not for use, consumption, storage, distribution or sale within the Corporation Octroi Limits and the goods brought on Export Naka without any halt or unloading enroute as per the procedure and through the road prescribed for export of goods in these Standing Orders and actually exported in the manner and in accordance with the conditions prescribed in these Standing Orders for the export of such goods within one hour from the time of import or such longer period not exceeding the prescribed time limit permitted in accordance with the provisions of these Standing Orders without unloading and detention, without break of bulk or quantity, without change of hands or form, condition or appearance by any process of manufacture or otherwise and without their being used, consumed or sold within the octroi Limits of the Corporation.
- (19) "Export" means movement of any goods from any place within the octroi Limits of the Corporation to any place outside such limits.
- (20) "Exporter" means the person who is shown in the import bill as the importer and who exports the goods imported by him in accordance with the provisions of these standing Orders.
- (21) "Exit Naka" means the octroi Naka at which the goods arrive for the purpose of their export.
- (22) "Exit Naka Officer" means any Municipal servant appointed at Naka for the export work.
- (23) "Rule" or "Rules" means the Rule or Rules made by the Corporation for levy and recovery of octroi under Sub Sec.(7) and (17) of Section 457 and Sub Section (1) of Section 149 of the Act.

- (24) “Schedule” means the Schedule appended to these Standing Orders.
- (25) “Corporation” means the Ahmednagar Municipal Corporation.
- (26) “Value of Goods” for the purposes of levy of Octroi advalorem or means the value of the goods as determined under Rule 11.
- (27) “Seller” means any person who is doing the business of sale and purchase on commission, remuneration or for other benefits within the Municipal Limits wherein any society, club, association or organization is included who is purchasing the goods for its members and selling the same.
- (28) “Government” shall mean Government of the State of Maharashtra.
- (29) “Local Self Body” shall mean Municipal corporation, Municipality, Zilla Parishad, Gram Panchayat, Cantonment Board, or such other committee or board established and empowered by the Government under Municipal or Local Fund Administration and wherein the Market Committee established under Section 5 of Bombay Agricultural Produce Market Act, 1939 shall be included.
- (30) “Standing Orders” shall mean the Standing Order or Standing Orders relating to the collection of octroi and made by the Commissioner under Clause 1 of Sec. 466 of the Act.
- (31) “General Receipt” shall mean a receipt to be given for the amounts accepted as per the provisions of the Standing Orders.

### 3. Names of the Import and Export Nakas:

Sr. No..	Nmae
1	Central Octroi Naka
2	Aurangabad Road Naka
3	Manmad Road Naka
4	Poona Road Naka
5	Solapur Road Naka
6	Naka Near Siddhi Forge MIDC
7	Daund Road Naka
8	Kalyan Road Naka
9	Jamkhed Road Naka
10	Pathardi Road Naka
11	Burudgaon Road Naka Near Kachara Depo
12	Naka Near L & T Corner, MIDC
13	Naka Near Renukamata Temple, MIDC
14	Naka Near Shridhan Industries, MIDC
15	In Front of Blow Test Power, MIDC
16	Naka Near Shrinath Engineering, MIDC
17	Naka In Front of New Star Engineering, MIDC
18	Govindpura Naka
19	Naka Near Gurudwara / Natraj Hotel

20	Naka Near Ashoka Hotel
21	Arangaon Kedgaon Road Naka (Next to Amardham)
22	Sonewadi Kedgaon Road Naka
23	Nepti Kedgaon Road Naka Near Vaibhav Pashudhan
24	Varulacha Maruti Road Naka Near Thanage Vasti
25	Bolhegaon Nimblak Road Naka Near Barav
26	Vadgaon Gupta Road Naka Near Pumping Station
27	Railway Parcels and Railway goods Naka
28	Naka for S.T. Parcels.
29	Nakas specified by the Commisisoner from time to time.

**4. Every person bringing goods into the octroi Limits to stop at the Naka:**

Importer entering with goods into the octroi Limits with goods shall stop at the First Octroi Naka of the Corporation to satisfy the Import Naka Officer as to whether such goods is liable to Octroi or otherwise and for payment of octroi thereon.

**5. Vehicles etc. , to stop vehicles at the Octroi Naka:**

Persons conveying the goods by the vehicles etc., shall stop such vehicles shall stop at the first Octroi Naka of the Corporation to satisfy the Import Naka Officer as to whether such goods is liable to Octroi or otherwise and for payment of Octroi thereon.

**6. Scale for rounding off the weights:**

Where goods are liable to be charged octroi by weight, octroi shall be assessed on the basis of 10 Kilograms and fractions of 10 Kilograms less or more shall be treated as follows:

10 Kilograms or below	equal to 10 Kilograms
Exceeding 10 Kilograms but not exceeding 20 Kilograms	equal to 20 Kilograms
Exceeding 20 Kilograms but not exceeding 30 Kilograms	equal to 30 Kilograms
and so on the next higher multiple of 10 kilograms.	

**7. Procedure for rounding off the Octroi Amount:**

While assessing the octroi to be charged, the fractional amount below 50 paise shall be omitted and 50 paise and above shall be rounded off to the next one rupee.

**8. Person importing goods for consumption, use, storate or sale to give declaration in the prescribed form at the time of import of goods:**

Person in charge of the goods that are being imported into the Octroi Limits for consumption, use, storate or sale shall at the time of import, duly fill in and deliver to the Import Naka Officer a declaration under his signature in the "Form No.1" prescribed for that purpose.

**9. Scrutiny of imported goods, demand of octroi amount and recovery thereof:**

- (1) The import Naka Officer shall after scrutiny of the goods that are being imported into the Limits of the Corporation for consumption, use, sale or storage calculate the Octroi due on such goods and shall demand the amount so assessed from the person in charge of the goods in the manner prescribed therefor in the Rules. On receipt of the Octroi demanded, the Import Naka officer shall pass an Octroi Receipt to the Importer in the form prescribed in Schedule "A".
- (2) In the Import Bill the following will be treated as "Importer".
  - a) A person whose name appears as Importer from the contents of the Invoice/Bill or other documents of a like nature.
  - b) If no invoice/bill is produced or if the name of the importer cannot be ascertained from the invoice/bill that is produced, the name of the person who is declared to be an importer by the person in charge of the goods.
- (3) The entry made in the Import Bill regarding the name of the Importer shall be deemed to be final and no dispute in that behalf shall be entertained.
- (4) "General Receipt"- Excluding the receipt prescribed in the Rules and Standing Orders, the receipt given for following purposes and receipt given for receipt of any other amounts and which receipt is prescribed in Schedule "N" shall be referred to as General Receipt.
  - a) Receipt given for Deposit Amount from importer holding octroi Current Account.
  - b) Receipt given for Private Bonded warehouse Licence, Transport and Traders Licence Holders Licence deposit, Licence Annual Fees, Late fees for Licences.
  - c) Collection receipt issued to Transport and Traders, Transit Pass, extension of time for export of imported goods.
- (5) In case of exemption granted under the provisions of Bombay Provincial Municipal Corporation Act, 1949, Rules and Standing Orders, a certificate as prescribed in Schedule "U" shall be issued.

**10. Procedure to ascertain the weight, description etc., of the goods:**

In all cases wherein the Import Naka officer or the Export Naka Officer, with a view to ascertain the correct weight and description of the goods brought to the Naka either for import or for export, requires the person in charge of the

goods to do so, the said importer or exporter shall at his expense unload, reload the said goods from the vehicle and weight the same.

**11. Every person importing goods into the Corporation Limit to produce the original invoice relating to goods imported:**

- a) In order to enable the Import Naka Officer to ascertain the value of the goods for the purposes of assessing Octroi, every person who brings goods into the Corporation Limits for consumption, use, sale or storage thereof, shall produce before the Import Naka Officer the original invoice, bill and other documents of a like nature showing the correct value of such goods and he shall further fill in and deliver to the said Officer a declaration in the prescribed "Form No. 1" attaching therewith the true copy of the invoice.
- b) If the contents of the invoice, bill or other document, do not appear to be reliable to the Import Naka Officer, the value stated therein shall not be accepted and octroi shall be calculated in the manner laid down in Standing Order No.12

**12. Assessment of Octroi when the original invoice is not produced or the invoice produced is unreliable or is incomplete:**

- a) If the original invoice is not produced at the time of import or if the invoice produced and the declaration given in pursuance of the Standing Order No.11 are not deemed reliable by the Import Naka Officer or if the Invoice or the Declaration is incomplete or if the person in charge of the goods refuses or is unable to declare the true value of the goods in the declaration from prescribed by Standing order No.11 the Import Naka Officer shall calculate and recover the Octroi according to the value fixed according to the Market Rate List fixed by the Commissioner or the officer deputed by him in that behalf. If the value of the goods of any classification is not determined in the aforesaid manner, the Octroi Officer after satisfying himself about the prevalent wholesale market rates and using his best deciding powers, calculate and ascertain the value of such good
- b) Where Octroi is levied under Clause (a), the Commissioner, may if a written complaint is made to him by the Importer that the octroi so levied is in excess of the octroi that would be leviable according to the invoice value of the goods, grant refund of the excess amount to the said Importer only if the following conditions are fulfilled:
- c) He shall make under his signature written application to the Commissioner about the excess recovery of Octroi.

- d) The said application must reach the Office of the Commissioner within 1 month from the date of import of goods.
- e) The said importer shall produce along with the said application the following documents viz.
  - (i) the original invoice and all other documents of a like nature which will enable the commissioner to ascertain the true and correct value of the goods.
  - (ii) the said importer Submits the application in the form prescribed in Schedule “B” duly filled in and signed by him.
  - (iii) The said importer Satisfies the Commissioner regarding the amount of Octroi recovered from him is excess recovery of octroi.
  - (iv) Where an application is not accompanied by such documents as are prescribed by this Standing Order but is otherwise complete and other conditions in that behalf are fulfilled, the Commssioner may, if he is satisfied that the omission to submit the relevant documents is due to good and sufficient reasons, extend the period upto one month from the date of application for submitting such documents.

### **13.Recovery of Octroi on goods imported by Railway :**

Octroi on the goods imported by Railway shall be charged according to the weight and value of the goods shown in the Railway Receipt. However, on inspection if the Octroi Naka Officer finds that there is difference between the actual description of goods and the goods described in the railway receipt, then the Octroi shall be charged on actual description of goods.

### **14. Procedure to be followed for exporting the goods imported for consumption, use, sale or storage in order to become eligible for obtaining refund admissible under the Rules:**

An importers who wants to export goods imported for the aforesaid purposes, shall comply with the procedured laid down in Rule No.26.

### **15. The route by which the goods meant for immediate exportation are to be conveyed:**

The routes by which the goods meant for immediate exportation will have to be conveyed from the Import Naka outside the Corporation Octroi Limits will be those that are specified in Schedule “D”.

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

The person in charge of the goods intended for immediate exportation of the goods imported into the octroi Limits of the Corporation will be bound to

convey the said goods from the Import Naka to the Export Naka in accordance with the conditions and in the manner prescribed below:

- 1) The said goods will have to be exported within one hour from the time of import or such longer period as may be permitted in accordance with the provisions contained hereinafter.
- 2) The said goods will have to be conveyed from the import Naka direct to the Export Naka without unloading or without any detention 'en-route' to the Export Naka without any change of hands (due to sale or otherwise) or form, condition or appearance by any process of manufacture or otherwise and without their being used, consumed, sold or stored within the Octroi Limits of the Corporation.
- 3) The said Importer on arrival of the goods at the Import Naka shall give a declaration and an undertaking to the Import Naka officer in the form prescribed as Form No.2, pay the Transit Fee as is fixed by the Corporation to the Import Naka officer and obtain from him a Transit Pass in the form prescribed in Schedule "C".
- 4) After obtaining the Transit pass, the said person will be bound to proceed to the Export Naka direct with the said goods with the municipal escort appointed for the purpose/without municipal escort, by the route prescribed in Schedule "D".
- 5) While importing the dutiable goods from entrance naka within the Municipal Limits, shall not be accompanied with such goods intended for immediate export after obtaining written permission-cum- transit pass and conveyed together.
- 6) The said person after arriving at the concerned Export Naka shall hand over the Transit Pass to the Export Naka Officer who shall after satisfying himself that the goods brought to the Export Naka are the same as those that are noted in the Transit Pass and that they are brought in accordance with the conditions prescribed, note the time of export and other necessary details and certify the export on the Transit Pass. The said person thereupon shall be bound to remove the said goods outside the Octroi Limits of the Corporation forthwith. The Transit Pass shall be retained by the Export Naka Officer.
- 7) In case the said importer intends to export the said goods by Railway or State Transport or Post, he shall after following the procedure prescribed in clauses 1 to 4 above and export the said goods in the following manner and subject to the conditions prescribed below:
  - a) He shall produce the said goods and the Transit Pass obtained under clause (6) before the Export Naka Officer of the concerned Export Naka for inspection.



- b) The said Export Naka Officer after satisfying himself that the goods are the same as those that are noted in the Transit Pass and that they are brought to the Naka in accordance with the conditions prescribed and within the time prescribed for the export of the said goods, return the Transit Pass to the said person with a remark on it signed by him to the effect “Goods allowed to be removed to the Railway Yard or State Transport Booking Office or Post Office” as the case may be.
  - c) The said goods will then be removed direct to the Railway yard or State Transport Booking Office or Post Booking Office either with or without the Municipal Escort.
  - d) The said person shall after booking the said goods within the time prescribed for the export of the said goods, produce the Transit Pass, Railway Receipt or the Receipt issued by the State Transport or Post Office before the Export Naka Officer, who shall after satisfying himself that the description, weight and number of packages or bags noted in the Transit Pass tally with the goods noted in the aforesaid receipt and that the said goods were exported by Railway or State Transport or Post Office within three hours from the time of import in accordance with the conditions prescribed, certify the export on the said Transit pass after noting therein the time of export and the details of the aforesaid receipt. The Export Naka Officer shall return the aforesaid receipt to the said person and shall retain the Transit Pass.
- 8) a) In case the said person finds it impossible to export the said goods within three hours from the time of import on account of any difficulty in the way of obtaining the Railway Booking or the State Transport Booking or the Post Office Booking, he shall, before the expiry of the period prescribed for the export of the said goods produce the said Transit Pass before the Export Naka Officer.
- b) In case the vehicle conveying the goods intended for immediate exportation goes out of order “en-route” to the Export Naka and if it not possible to put it in order immediately or if for any other reason beyond the control of the said person it is not possible to export the said goods without making any halt ‘en-route’ to the Export Naka before the expiry of 1 hour from the time of import contact the concerned Export Naka officer and produce the Transit Pass before him for mentioning the date and time.
- c) The said person in either of the cases mentioned in Sub-clauses (a) and (b) shall give intimation to the concerned export Naka Officer regarding the breakages of the vehicle or difficulty in obtaining the Railway or State Transport or Post office Booking or other circumstances beyond his control which make it

impossible for him to export the said goods immediately or within the time prescribed for the Export of the said goods and at the same time he shall make a written application in the form prescribed in Schedule "E" to the Export Naka officer for extension of time prescribed for exporting the said goods.

d) The Importer shall obtain the receipt in the prescribed Form No.3 from Export Naka Officer after depositing the amount as ascertained by the Export Naka Officer.

e) Time for export of the goods can be extended maximum upto 72 hours from the time of import of the goods. The Export Naka Officer shall satisfy himself about the genuineness of the grievance for such extension of time and thereafter shall make a note of extension granted. Such notes shall be made on Transit Pass, Deposit Receipt and its Office copy and duly countersigned by him. The transit Pass and the Deposit Receipt shall be returned by the Export Naka officer to the said person.

f) If any goods are exported by the Railway or State Transport or Post Office the importer shall produce the concerned receipt before the Export Naka officer. The Export Naka Officer after satisfying himself that the goods noted in the said receipt are the same and that the said goods are exported in accordance with the conditions prescribed within the period extended by him, certify the Export on the Transit Pass after noting the time of export and the details of the Railway Receipt or State Transport Receipt or Post office Receipt, After obtaining the receipt of the said person on the Deposit Receipt the Export Naka officer shall return the Deposit Amount to him. The transit Pass and Deposit Receipt shall be retained by the Export Naka Officer. In case it is found that the said goods have been exported after the expiry of one hour from the time of import or after the expiry of the period extended by the Export Naka Officer, the Export Naka Officer shall make a note of the time of export and other necessary details on the Transit Pass, the Original Deposit Receipt and its Office Copy and further make a note on the same to the effect "Exported late". The Export Naka Officer shall return the Transit Pass and the Deposit Receipt to the said person.

g) If the said goods are to be exported in any manner other than Railway or State Transport or Post Office, the said person at the time of exporting the said goods shall produce the goods, the Transit Pass and the Deposit Receipt before the Export Naka Officer. The Export Naka Officer after satisfying himself that the Goods noted in the Transit Pass are the same as those that are produced before him and that the said goods are being exported in accordance with the conditions prescribed and within the period extended by him, shall certify the export on the Transit Pass after noting the time of export and other necessary details therein.

After obtaining the receipt of the said person on the Deposit Receipt the Export Naka Officer shall return the Deposit amount to him. The Transit pass and the Deposit Receipt will be retained by the Export Naka Officer. In case it is found that the said goods have been brought for export after the expiry of the period of extended by the Export Naka Officer, the Export Naka Officer shall make a note of the time of export and other necessary details on the Transit Pass, the Deposit Receipt and its Office Copy and shall further make a note on the same to the effect "Exported Late ". The Export Naka officer shall then return the Transit Pass and the Deposit Receipt to the said person.

- 9) Notwithstanding anything contained in Clauses (3) and (4) of Standing Order No.16, any person who at the time of import is in charge of the goods intended for immediate exportation, may be allowed to export the said goods without giving municipal escort subject however the said person is ready to pay the amount equivalent to the amount of Octroi had the said goods been imported for consumption, use, sale or storage within the Octroi Limits of the Corporation provided the said person for the purposes of exporting the said goods abides by the following procedure.

Notwithstanding anything contained in clauses (3) and (4) of Standing Order No.16, any person who at the time of import is in charge of the goods intended for immediate exportation, may be allowed to export the said goods without giving Municipal Escort in case the Transit fees shall exceed the amount of Octroi that would be leviable on the said goods had they been imported for consumption, use, sale or storage within the octroi Limits of the Corporation provided the said person for the purpose of exporting the said goods abides by the following procedure:

- (a) The said person shall give to the Import Naka Officer a Declaration and Undertaking in the form prescribed as Form No.2.
- (b) The said person shall then deposit the amount equal to the Octroi that would be leviable on the said goods and the Import Naka Officer shall issue him a Transit Pass in the form prescribed in Schedule "C".
- (c) The goods shall be conveyed from the Import Naka to the Export Naka in accordance with the conditions prescribed in clauses (1) and (2).
- (d) The said person after arriving at the Export Naka shall produce the Transit Pass and the said goods before the Export Naka Officer. The Export Naka officer shall follow the procedure prescribed in Clause (5). Whatever entries are required to be made by the Export Naka officer on the Transit Pass according to the said clause shall be made on the Transit pass. After obtaining the receipt of the said person on the Transit Pass, the

Export Naka officer shall return the deposit amount to him. The Transit Pass shall be retained by the Export Naka Officer.

- (e) In case the said person wants to export the said goods by Railway or State Transport or Post, the procedure prescribed in Clause (6) shall be followed by the said person and the Export Naka Officer. In following this procedure, the said person shall produce the Transit Pass and Transport Booking Receipt and the Export Naka Officer shall make the entries prescribed by the said clause on the Transit Pass and return the Deposit Amount to him. After obtaining the receipt of the said person on the Transit Pass return the deposit amount to him. The Transit Pass shall be retained by him.
  - (f) Under the circumstances mentioned in Sub Clause 8, the said person and the Export Naka officer shall follow the procedure prescribed in that clause with due variations therein, mutatis-mutandis.
- 10) Whenever the person importing the goods intended for immediate exportation, gives an application to the Export Naka Officer, for an extension of time prescribed for the export of the said goods or whenever such person asks the Import Naka officer for permission to export the said goods without giving Municipal Escort the Export Naka Officer or the Import Naka officer, as the case may be, may in order to ascertain and identify the said goods at the time of export require the said person to get the said goods stamped as he may think necessary. When so required by the said Naka Officer, the said person shall get the said goods stamped as directed by the said Naka Officer. For the Purpose of such stamping the said person shall at his own expense arrange the goods, articles or packages in such a manner as to facilitate the stamping and place each article or package separately before the Stamping Officer for stamping. In the event of any bag or covering being tattered or the portion of such bag or covering selected by the Stamping Officer for affixing the stamp being so soiled or damaged as to be incapable of receiving a clear and satisfactory impression of such stamp, the said person shall at his own expense remove such bag or covering and put on another and sound one. In case the goods or the article requires any covering or in the opinion of the Stamping Officer it is necessary to have such covering for affixing the stamp, the said person shall at his own expense put on a proper covering to enable the Stamping Officer to stamp the said goods or the article. In case the said person refuses to allow the goods to be stamped as prescribed.-

(a) The Import Naka officer shall :

- (i) make a note on the declaration furnished in pursuance of sub clause (a) of Clause (8) to the effect that the person in charge of the

goods refused to allow the goods to be stamped; refuse to issue a Transit Pass;

- (ii) refuse the goods to be exported without Municipal Escort;
- (iii) recover full Octroi on the goods as if the said goods were imported for consumption use, sale or storage;

AND

(b) The Export Officer shall :

- (i) make a note on the Transit pass to the effect that person in charge of the goods refused to allow the goods to be stamped;
- (ii) refuse to extend the time for exporting the said goods;
- (iii) recover full octroi on the goods as if the said goods were imported for consumption, use, sale or storage.

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

12) If the goods declared at the time of import to be the goods intended for immediate exportation are not conveyed out of the Corporation octroi Limits within the prescribed time of one hour from the time of import or within the time extended by the Export Naka Officer or if the goods are not exported in the manner prescribed in the foregoing provisions, the said goods shall be deemed as goods imported for use, consumption, sale or storage within the Octroi Limits of the Corporation and-

- (i) if the deposit amount is not paid in pursuance of the foregoing provisions, the Octroi due thereon shall be recovered in the manner prescribed in the Rules or by having recourse to a Civil Court;
- (ii) the deposit equal to the amount of octroi paid by the importer in pursuance of the foregoing provisions shall be treated as octroi and the person from whom the deposit is received shall alone be deemed to be the importer.

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

**17. The manner of claiming refund of octroi paid in pursuance to the provisions of Standing Order No.12 :**

1) The manner of claiming refund of Octroi paid in pursuance to the provisions of Standing Order No.12, if such refund is eligible and admissible, shall be as follows:

- (a) The importer along shall make an application for refund to the Commissioner.
- (b) The said application shall be duly signed by the said importer.
- (c) The said application must reach the Office of the Commissioner within one month from the date of import. Application received by the Commissioner beyond this time will not be entertained.
- (d) The said application shall be accompanied by the following documents viz.,:
  - i) Import bill
  - ii) Original invoice/bill
  - iii) Undertaking duly filled in and signed by the applicant in the form prescribed in Schedule "B".

2) No refund will be allowed and the application for refund shall be rejected if the said application is not accompanied by the documents prescribed above. Provided however, that if otherwise the application is complete and if the Commissioner is satisfied that the omission of not enclosing the documents has occurred on account of proper and cogent reasons, the Commissioner may grant time for production of such documents upto one month from the date of Refund Application.

**18. The manner of claiming refund of octroi paid in pursuance to the provisions of Standing Order No.19:**

Refund of Octroi claimed under provisions of Standing Order No.19 shall be allowed in the manner as is prescribed for refund claimed under Standing Order No.17.

**19. Application received on the first working day after the holiday shall be admissible:**

If the last day on which any application or complaint is required to be received in the Office of the Commissioner in pursuance of any rule or Octroi Standing Order happens to be a Municipal Holiday, such application or complaint if received in the Office of the Commissioner on the first working day

after the holiday or holidays as the case may be, shall be deemed to have been received by the Commissioner within the time prescribed.

**20. The Commissioner may require the Importer to file specimen signature at the Municipal Office :**

The Commissioner may require any Importer to file in the octroi Office a letter in the form prescribed in Schedule "F" containing a specimen of his signature. The Importer shall be bound to comply with the requisition within the prescribed time as may be prescribed by the Commissioner for verification of such signature.

**21. Procedure to be followed with respect to the right to keep Octroi Current Account:**

- 1) On application under the provisions of Rule 21 filed by Professional Importer within the Corporation limits claiming to keep such current account, such octroi current account shall be allowed to be kept subject to the Rules and provisions of the standing orders.
- 2) Those professional importers, complying with the requisition of documents to be produced as prescribed by the Commissioner and pay in cash such amount prescribed by the Commissioner as interest free deposit, may be allowed to keep Octroi Current Account and they shall be given such certificate as prescribed in Schedule "T". Those professional importers who are defunct or are starting their new business shall be required to pay a minimum amount of Rs.50,000/- as deposit and further shall be required to pay increased deposit next year depending upon the average. Thereafter they shall be allowed to keep octroi current account as per the provisions of the Rules. During the continuance of the Account the deposit amount shall not be refunded.
- 3) The procedure and provisions of Rules and Standing Orders shall be binding upon such person holding current account. Such account holders shall not be required to pay octroi in cash on Entrance Octroi Naka but they shall be required to import the goods by making a debit memo to their account. If the goods are imported without making debit memo for the goods imported, action as prescribed in the Rules shall be taken against them.
- 4) Such account holders shall deliver the Declaration in Form No.1 in respect of the goods imported and obtain Debit Memo Pass as prescribed in Schedule "G" from the Import Naka. No debit memo shall be issued to such account holder on the basis of challan or authority letter of the company or letter of credit without producing the original bill. In the event the bill produced and filled in declaration is either incomplete or it is deemed to be unreliable or importer refuses to deliver corrected declaration or he cannot declare the value of the goods, then the Naka Officer shall refuse to issue the Debit Memo of the Imported goods and he shall calculate, assess and collect the octroi as determined by him as per provisions and procedure prescribed in Standing Order from such

account holder. On Inspection if it transpires that such collected amount falls short than the actual amount of octroi to be recovered on such goods, the Commissioner shall have a right to recover such deficit amount from such account holder.

- 5) It is binding on the Account Holder to unload the goods imported on the basis of debit memo at the same address of such account holder as was given at the time of grant of such current account facility to him. If such goods are unloaded at any other place it shall be deemed to be evasion of payment of octroi and proper action as prescribed in the rules shall be taken against him.
- 6) It is binding on the professional importer to unload the imported goods at his own place of business and he shall not convey or send such goods to any other place within or outside the Corporation limits.
- 7) It is necessary for the Professional importer to produce on the import naka the original invoice/bill drawn in the name of account holder importer in respect of the imported goods at the time of their import. Only challan or authority letter in respect of such goods given by the Professional importer shall not be acceptable and no debit memo shall be issued on the basis thereof.
- 8) Professional importer shall submit a statement of the goods imported by him in the form prescribed in Schedule "H" before 5<sup>th</sup> day of the ensuing month and along with the same shall pay the octroi at prevailing rates on all the imported goods noted in the said statement. Otherwise the Commissioner shall have a right to discontinue such account facility. In the event of strike or lock out or due to such unavoidable reasons it is impossible to submit the monthly octroi statements, it shall be necessary to obtain prior permission by giving prior intimation in that behalf.
- 9) Though the professional importer submits monthly statement and pays octroi in accordance therewith, within the time prescribed, it shall not be deemed that account of the said account is settled unless and until the final inspection of the said account is carried out by the Officer, Employees of the Corporation, and if certain difference in octroi transpires on such inspection the account holder has paid the amount of such difference. It shall be binding on account holder to produce for inspection of the Commissioner or the Officer deputed by him in this behalf, all documents related with the imported goods viz. documents of purchase of the said goods, purchase orders, invoice/bills, goods inward note, rent receipt, store registers and such other related documents as also if such goods is imported from foreign country bill of entry or such other related documents with respect to such goods imported from foreign country and all other documents related to the expenditure incurred, at the time of such inspection and from time to time as may be required by Commissioner or such inspecting officer.
- 10) On inspection of the current account of professional importer the deficit amount of octroi, if any, paid by the importer along with his monthly octroi statements, shall be determined and interest @ 12% p.a. shall be charged thereon. It shall be binding upon the importer to pay such deficit amount together with interest within the time prescribed therefor.
- 11) In the event the space for storage of imported goods at the address on which the current account facility is granted is found to be insufficient by



- the professional importer he shall be allowed only the storage of such imported goods elsewhere within the Corporation limit on his obtaining prior permission in that behalf and for which the account holder is required to apply for such permission with supporting cogent evidence.
- 12) If the business of professional importer is closed or its ownership is changed on account of transfer, sale, etc., the liability to pay the arrears of octroi due from such importer shall be that of the new management. If the account or business is closed a pre-intimation of two months is required to be given.
  - 13) If the professional importer fails or evades to produce record for inspection the amount of arrears for such inspection period shall be determined on average basis and his facility to keep account shall be cancelled immediately and amount paid by him as octroi deposit shall stand forfeited.
  - 14) Professional Importer shall not shift the place of his business or to sell the same or to change his present products unless and until he pays all the amount of octroi payable by him and the accounts of his current are finally settled. Still however, it shall be binding to obtain written prior permission of the Corporation for any such purpose.
  - 15) It shall be binding upon the Professional Importer to make available for inspection all the debit memos raised on his account from time to time and all other relevant papers and documents date and month wise for the purpose of inspection.
  - 16) For the continuance of the account the account holder shall mortgage his immovable property having value equal to the average amount of octroi for a period of six month by executing a proper mortgage deed. He shall execute and register such mortgage deed in favour of Corporation on a proper stamp paper.
  - 17) When the goods are imported by industries for process/job work, they shall fill in and submit the forms for such imported goods as prescribed in Form No.4/5/5-A. It is necessary to produce these forms at the time of inspection.
  - 18) An Octroi current account may be granted to the professionals who apply for it in respect of the goods temporarily imported within the Corporation limits for processing/job work and eventual exportation thereof. Provided however that all the conditions and provisions of Rules/Standing orders along with the following conditions shall be binding upon him.
    - (1) It is necessary that the monthly octroi payable on the goods imported for process/job work is minimum five thousand rupees. An interest free deposit of Rupees Fifteen thousand shall be required to be kept for obtaining such account facility, during the continuance thereof and till the accounts thereof are settled and finalised.
    - (2) Notwithstanding anything contained in Rule 21/24/25/28 once every week after import of goods it is necessary to produce xerox copies of all debit memos raised on such account, bills of imported goods, their challans etc., in the Main Office.
    - (3) It is necessary to pay in advance in the main office 75% of the monthly statement before 5<sup>th</sup> day of each month. Balance amount shall be paid upto 20<sup>th</sup> day as per the corporation bills.

- (4) Such account holders shall import and export the goods only from the specified naka.
- (5) On the goods imported for jobwork, due to process the quality of the original goods is changed or a totally new article is produced therefrom or a production process is applied thereon, Octroi shall be payable on such goods as per the prevalent rates.
- (6) Such account holder shall be allowed to detain the goods for a period of six months and in no case the said term shall be extended.
- (7) Compliance of Form No.4/5/5-A as per rules in respect of the goods imported and exported shall have to be done.
- (8) Registers, Bills/challans/ related documents with respect to the goods imported or exported will have to be maintained independently and shall be available for inspection as and when so demanded by the Corporation.

## **22. Procedure to be followed by Bonded Warehouse (Transport) Licence Holders:**

As prescribed in the Rule 6 the Commissioner may grant permission to such professionals to temporarily detain the goods in their private bonded warehouse for booking, crossing and export or for delivery of such goods within or outside the Corporation limits. Such professionals are required to hold such private bonded warehouse licence (Transport) with written permission of the Commissioner. Such Licence Holders are required to apply along with the documents in support of the contentions of such applications in the form as may be prescribed by the Commissioner in that behalf from time to time and to hold such licence.

- 1) For grant of such licence the following compliances are required to be made:
  - (a) The premises, building, land or open space where such business is to be carried out shall be got approved in writing from the Commissioner. Such approved place, land or open space shall be used only for the business for which approval is sought for and for no other purpose or user.
  - (b) Such professional shall not sell the goods imported by him into the Corporation Limits.
  - (c) He shall not load or unload the goods on the road or the premises or road adjacent to the premises, land or open space for which the licence is granted.
  - (d) Such professional shall disclose to the Commissioner or an Officer deputed by him in this behalf the road/manner by which road/manner he shall import the goods.
  - (e) Licence holder professional shall keep upto date fire fighting equipment in such premises.
- 2) Transporter holding Licence as per the provisions of Rule

6(3) shall pay in advance the licence fees as may be fixed by the Commissioner and also pay the cash deposit amounts as may be determined by the Commissioner from time to time in this behalf.

- 3) Term of Licence: Such licence shall be granted only for a term of 1 year and getting the same renewed every year in the month of March of the ensuing financial year shall be binding. In case the Licence is not renewed within the prescribed time late fees of Rs.100/- per month shall be charged.
- (4) Private Bonded Warehouse Licence (Transport) Holder shall stop all his vehicles at the entrance naka while importing the goods and shall fill in and deliver the Declaration with respect to the imported goods in such vehicle in Form No.1 and shall obtain the debit memo in respect of imported goods as prescribed in Schedule "I".
- (5) Goods imported under such debit memo shall be entered in a register maintained in the format prescribed by the Commissioner. Similarly he shall maintain the debit memo and other relevant documents with respect to the said goods date and month wise and at the time of inspection shall make them available.
- (6) Account Facility Holder shall submit the return of the goods imported by him on his account during the preceding month before 5<sup>th</sup> day of every month in form A and B of Schedule Q to the octroi Office.
- (7) Account Holder Transporter shall not sell the goods imported by him and without breaking the same in any manner shall deliver it in the same condition in which it was imported to the importer in whose name it was imported.
- (8) Payment of Octroi in respect of the goods shall be done only on the prescribed naka without which the delivery of such goods shall not be given. Similarly prior to giving the delivery he should satisfy about the payment of Octroi should make entries in that behalf to the delivery register.
- (9) While delivering the goods outside the Corporation limits he should obtain Export Pass in respect of such goods as given in Schedule "K" by submitting the declaration as given in Schedule "J" and should produce the said goods at Export Naka and get the same verified. He shall make entries in respect of such verified export pass in the delivery register and make them available at the time of inspection.

(10) (a) Transporter shall not keep the imported goods in warehouse for more than 30 days. However, he will be allowed keep such goods in the warehouse for a further period of 30 days by obtaining written permission and extension of time from the Commissioner in that behalf. Provided further that such extension of time shall not be granted for more than total 90 days from the date of import of the goods. If the Transporter does not give the delivery of the goods or such goods is not exported within the specified period he shall pay octroi at the prevailing rates on such goods.

(b) Period of 90 days as specified in clause 10(a) above, may be extended upto one year for the professionals holding foreign import export licence. Provided however that the original time limit for such imported goods shall be the same as 30 days and for every 30 days thereafter it may be extended by the written permission of the Commissioner or the Officer deputed by him in this behalf, on payment of prescribed fees therefor. For such extension of time limit the prescribed fees may be paid either in stages of 30 days each independently or for the full one year. Full octroi shall be charged on the goods remaining in the godown after the period of one year.

(c) If the timely extension of prescribed time limit is not obtained by the Transporters storing the goods imported and exported from and to foreign countries, they shall pay 20% amount of the octroi payable thereon together with all amounts of G.C. Extension of goods as and byway of administrative charges. However, such goods also be exported outside Corporation limits. If the said goods remains with them for a period or more than one year, it shall be deemed that the said goods was imported within the Corporation limits for use, consumption, sale and storage and octroi at full rate thereon shall be recovered from them.

11) Transporter shall make upto date entries of the imported goods in the prescribed register and all such documents shall be made available for inspection of the Commissioner or the Officer deputed by him in this behalf. He shall not in any way prohibit the inspection.

12) Accounts of the Transporters referred to above shall not be treated as finalised till the said accounts are inspected by the Corporation Officers, all the amounts payable under such inspection are paid and the infirmities if any found in such inspection are corrected. If the account or the business is to be closed for any reason, a prior intimation of two months shall be given.

13) In the event of infringement of any of the rules or standing orders in that behalf is made by the Transporter his licence shall be suspended for any period. If so required, amount of deposit kept

for such licence shall also be forfeited. For continuation of such licence deposit amount shall be paid afresh.

- 14) Refusal of grant licence etc.,: An Officer deputed by the Commissioner for the said purposes shall be competent to renew or suspend the said licences.
- a) It is binding on the Licence Holder to observe and perform the conditions set out in the licence and if he is found guilty or commits breach of any of the conditions set out therein:
  - b) Or any other reason which he gives in writing and which is found to be proper and sufficient.
- 15) Freezing the Goods : For the infringement of any of the rules or subrules herein contained the Commissioner or the officer deputed by him shall recover an amount of not more than 500 rupees as and by way of cumulative charges and he further shall recover a maximum amount of 500 rupees as and by way of cumulative charges for each of such infringement. Persons doing the business by obtaining licence or without obtaining such licence if commit any infringement of prescribed rules in this behalf, he shall be competent to freeze or sell such goods with respect of which such infringement is committed.
- 16) Fees : Fees to be charged for such licences shall be determined by the Commissioner as per the provisions of Sub Section (2) of Section 386 of the Act from time to time.
- 17) Filing of Legal Proceedings : Notwithstanding anything contained in clause 15 above, even after accepting the cumulative fees, the Commissioner shall be competent to file legal proceedings against the person committing infringement of these rules.

Any person committing infringement of any rules / conditions of these rules shall be liable to be convicted.

- a) Such person shall be liable to pay the penalty upto Rs.500/- and if he continues the infringement thereafter, he shall be liable to the additional penalty of Rs.20/- per day for every day from the date of such first infringement
- 18) Account Holder shall execute mortgage deed as prescribed in Standing Order No.21(16).

- 19) Private Bonded Warehouse Licence (Transept) Holder shall not import goods of sister concerns or in other names on his licence and on his account otherwise his licence will be cancelled.

**23. Procedure to be followed for Private Bonded Warehouse Licence (Trading):**

In terms of provisions of Rule 6(4) the Commissioner may grant private bonded ware house licences. Following Terms / Conditions shall be binding on such Licence Holders or their representations.

- 1) Traders doing such business within the Corporation Limits who shall satisfy the conditions of these rules and on payment of the deposit amount as may be fixed by the Commissioner, shall hold such licence on approval of the Commissioner. Licence Fees as may be determined by the Commissioner from time to time in that behalf shall be charged. It is necessary to get renewed such licences before 30<sup>th</sup> April of every financial year on payment of licence fees, late fees or such other amounts as may be determined by the Commissioner.
- 2) Such Licence Holder while importing the goods shall stop all vehicles at the Entrance Octroi Naka, submit the declaration in Form No.1 in respect of such imported goods and obtain debit memo as prescribed in Schedule "L" in respect of such imported goods.
- 3) It is binding to make and maintain the Notes in respect of such imported goods on the said account in the format prescribed by the Commissioner or Officer deputed by him in this behalf.
- 4) It is necessary to file return showing the details of all imported, exported and balance goods in the form prescribed in Schedule "S" (A/B/C) and pay the amount of Octroi payable in accordance therewith in the octroi Office before 5<sup>th</sup> day of each month.
- 5) It is binding upon such licence holder to file application in the form prescribed in Schedule "J" in respect of the goods imported by him and being exported out of the Corporation Limits. Independent application should be filed every time when such goods are being exported from time to time.
- 6) After submitting the application as per Schedule "J" it is necessary to hold Transit Pass as prescribed in Schedule "K" on payment of prescribed fees therefor. At the time of export such goods and the said pass should be produced at Export Naka and requisite notes and entries regarding the export of the goods should obtained thereon.
- 7) Such licence holder shall export the imported goods out of Corporation Limits within 6 months from the date of import of such goods. As per the stages of the export he shall pay 20% amount of octroi as administrative charges along with monthly returns.
- 8) It is binding on the Licence Holder to make upto date notes in respect of imported goods, exported goods and balance goods in the

- prescribed registers and such register and all other relevant documents in that behalf should be made available for inspection as may be demanded by the Commissioner or the Officer deputed by him in that behalf. Without making available the said documents the inspection of accounts shall not be completed.
- 9) It is binding upon the Licence Holder to unload the imported goods at the same place at which he has been granted the facility of account holding and if it is found that the imported goods are unloaded elsewhere without obtaining the prior permission therefor and without payment of Octroi, it shall be deemed as evading payment of octroi and he shall be liable for penal actions against him. Similarly goods of sister concerns or in other names shall not be imported on this account.
  - 10) It is binding upon the Licence Holder to observe and perform the terms / conditions set out in the licence and if infringement thereof is committed or mis-use of the licence is found the Commissioner or the Officer deputed by him in this behalf shall be competent to forthwith cancel such licence.
  - 11) Accounts shall not be treated as finalised unless and until the Licence Holder after completion of inspection of his account, pays the payable amounts as determined on such inspection and rectifies the infirmities found in such inspection.
  - 12) The penalties prescribed for non-observance of the Standing Orders by the Transporters shall also apply mutatis-mutandis to the Private Bonded Warehouse Licence (Traders) Holders
  - 13) Account holder shall execute the requisite mortgage deed as prescribed in Standing Order No. 21(16).

#### **24. Procedure for Refund :**

- 1) Deposit shall be recovered from the importer as provided in Rule 24, 25 and 26 and the receipt therefor shall be given to him as prescribed in Schedule "O". Deposit amount shall be refunded on following the below mentioned procedure.
- 2) Importer or the person duly authorised by him shall apply in the form prescribed Schedule "W" for refund of deposit amount paid by him at the time of import of goods, to the Main octroi Office within 1 month from the date of export of such imported goods. If the last date of prescribed time limit for filing such application happens to be a Holiday, such application shall be accepted on the first working day after such holiday/s.
- 3) The Refund Application should be accompanied with the forms in prescribed format and prescribed for import export of the goods, wherein all the certified entries are made by the concerned Import Export Naka officer in respect of the goods imported or exported. For each such form a separate and independent application should be filed.

- 4) If the filed application for refund is complete with due compliance of all conditions for such refund application, the permissible amount of refund shall be paid to the Applicant.
  
- 5) As per the provisions of Rule 11/12 and 30 if the importer has paid more amount of octroi that actually payable amount or has paid deposit in respect of such goods, he shall be entitled to file application for refund of such amounts and if such application is complete with due compliance of all determined requisitions therefor, refund of such amount shall be given to him.
  
- 6) Determining the value of goods, weight etc., for the purposes of refund :  
  
While importing the goods an amount equal to the amount of payable octroi, with due consideration to the value of the goods as shown in the invoice and other incidental expenses incurred therefor, shall be accepted as octroi or deposit. In absence of such invoice the value of the said goods shall be determined on the basis of the value of the goods shown in the market rate list together with the incidental expenses incurred therefor. Such amount paid shall be taken as basis for making refund. In absence of invoice such determined amount if found more or less according to the then prevailing market rates at the time of export of such goods, shall not be considered in such matters.
  
- 7) For the verification of the amount of Octroi paid or payable by the importer, the octroi Inspector or any of his senior officer appointed for such purpose, may call for production of returns, registers and such other relevant documents in respect of such imported goods, to verify and satisfy as to whether the conditions stipulated for exemption / concession, if any, are observed by the importer or about the declaration submitted by him or such other matters relating therewith.
  
- 8) Goods to be imported for process or repairs should be imported from the Naka prescribed by the Corporation in that behalf and should also be exported from the same Naka wherefrom the goods were imported.
  
- 9) While exporting the goods imported for repairs or process, at the time of export thereof if found to be used for production or production process or assembly, change of ownership, change in the weight, prima-facie change in shape and quality, refund shall not be permissible.
  
- 10) When raw material is imported within the Corporation for



process or repairs and by assembly or production a new article is produced therefrom and such new article is exported then the Refund shall not be permissible.

- 11) If due to technical reasons an error in the name of deposit receipt holder or the details of the receipt occurs, refund may be made on production of cogent and reliable evidence in that behalf and after effecting such correction.
- 12) The Commissioner or the Officer deputed by him for the purpose shall be empowered to deduct such amount as are found to be due from the importer to the Corporation on any count whatsoever from and out of the amount of such permissible refund.
- 13) If it transpires that the amount of deposit recovered at Entrance Naka was short then on the appropriate deposit the amount of administrative expenses shall be recovered and from and out of the balance amount the permissible refund shall be made.
- 14) At the time of exportation of the goods if it transpires that goods exported are less than those imported, octroi on such deficit goods shall be charged and recovered and thereafter the matter of refund of the balance amount shall be considered.

**25. Procedure to be followed for the goods to be taken out of Octroi Limits and their re-import :**

- 1) If the goods imported on payment of full octroi or a part thereof is to be exported outside Corporation limits for process or repairs, a written permission should be obtained in that behalf as prescribed in Schedule "M". For which a fee of Rs.100/- or such fee as may be determined by the Commissioner from time to time shall be charged.
- 2) Goods to be exported for process or repairs should be exported from the same Naka as may be determined by the Corporation and the re-import thereof should also be made by the same Naka from which it was exported.
- 3) Goods exported for process or repairs shall not be imported in stages.
- 4) It is necessary to re-import such exported goods within 90 days of their export. Additional 90 days limit for such reimport shall be granted on payment of fees determined in No.1 above, if the goods are not re-imported within the prescribed time limit.
- 5) While re-importing such exported goods, octroi on the amount of expenditure incurred for their process / repairs shall be paid. For an current account holder importer also the same condition shall apply and he should, at the time of inspection of his account, produce

before the Officer deputed for the purpose by the Commissioner, the receipt of cash octroi paid on such amount of expenditure incurred for process or repairs of such goods.

- 6) In the event while re-importing the goods exported for process and repairs, if there is no production or assembly, no change in the ownership of the goods, no change in the weight, prima-facie shape and quality of the goods, then at the time of re-import the octroi shall be charged on the amount of labour charges, new components and spare parts at the prevalent rates.
- 7) At the time of re-import, if a new article is found to have been made out of the goods exported for process and repairs, then the octroi shall be charged at the prevalent rates on the full value of the said goods.
- 8) At the time of payment of octroi in respect of the goods imported after effecting process or repairs, it is binding on the importer to produce the original documents of export, certificate of repairs / process effect, challan, bills for labour charges, components, spare parts and repairs.
- 9) In case of the machinery, equipments and all kinds of article thereof imported within the Corporation limit on earlier payment of octroi are to be exported for a temporary period and to be re-imported, it is binding on such importer, person, organisations etc., to apply to the Commissioner for Rahadari pass, to pay the prescribed fees as provided in Sr. No.1 and to obtain permission for such re-import.
- 10) At the time of re-importing the goods exported by the imported after obtaining requisition permission under the provisions of Sr.No.9 above, he should get cancelled the said permission held by me and fee receipt.

Commissioner,  
Ahmednagar Municipal Corporation,  
Ahmednagar.

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001  
**SCHEDULE "A"**  
(Rule 12 and Standing Order 9(1))  
**OCTROI RECEIPT**

Octroi Receipt No. \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_

Naka No. \_\_\_\_\_ Declaration No. \_\_\_\_\_

Importer's Name \_\_\_\_\_

Importer's Address \_\_\_\_\_

Sender's Name and Address \_\_\_\_\_

Transporter's Name and Address \_\_\_\_\_

Vehilce No. \_\_\_\_\_ RR/LR/A/c/No. \_\_\_\_\_

Description of goods, weight and No.of packages	Invoice No. & Date	Value of Goods	Octroi Rate	Octroi Amount
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Total amount in words Rs. \_\_\_\_\_

Signature of Naka Clerk

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001  
**SCHEDULE "B"**  
(Rule 30 and Standing Order 12(e) (2))  
**APPLICATION**  
(Application for refund of excess octroi paid)

To  
The Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR,  
AHMEDNAGAR 414001

Sir,

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

---

(state full name and address of Importer) have paid Octroi amount of Rs.

\_\_\_\_\_ in cash vide Octroi Receipt No. \_\_\_\_\_ Date

\_\_\_\_\_. The said octroi has been recovered as per the value

determined by the Corporation. I am herewith producing the invoice/  
invoices of the Goods imported. I request to refund me the said  
excess amount of octroi recovered from me.

I state on solemn affirmation that the documents enclosed herewith  
are true and correct and according to which the Octroi be charged and the  
balance amount be refunded to me.

Signature of Importer

List of documents enclosed:

- 1) Octroi Receipt/ Deposit Receipt No. \_\_\_\_\_ Date \_\_\_\_\_
- 2) Original Invoice of Goods
- 3) Copy of RR or LR
- 4) Other documents producing as evidence.

AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001  
**SCHEDULE "C"**  
(Rule 14 and Standing Order 16 (3))

**WRITTEN PERMISSION AND ESCORT PASS**

Book No. \_\_\_\_\_ No. \_\_\_\_\_  
Entrance Naka Name and No. \_\_\_\_\_  
Exit Naka Name and No. \_\_\_\_\_  
Date and Time \_\_\_\_\_ Vehicle No. \_\_\_\_\_  
Description of Goods,  
weight and No. of Packages \_\_\_\_\_  
Name and Address where  
goods are to reach \_\_\_\_\_  
Value of goods as per invoice presented \_\_\_\_\_  
Value determined by Corporation \_\_\_\_\_  
Amount of Octroi Rate  
Rs. \_\_\_\_\_  
Amount of Octroi  
Rs. \_\_\_\_\_  
Remarks \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Received Rs. 20/- (Rupees Twenty Only) towards Transit pass Fees.

Full name and address holding the pass  
\_\_\_\_\_

Date of Import / / Time of Import

Name and Signature of Import Naka Officer

Remarks to be passed by Export Naka  
Officer \_\_\_\_\_

I certify that the goods referred to above was removed out of Octroi Limits  
on \_\_\_\_\_ at \_\_\_\_\_ AM/PM/ in my presence.

Other Remarks \_\_\_\_\_

Date / / for Importer

Name and Signature of Export  
Naka Officer.

AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGA 414001  
SCHEDULE "D"  
( Standing Order 15)

Prescribed routes to convey the goods for immediate exportation

Sr No.	From Naka To Naka	Details of route

AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGA 414001

**SCHEDULE "E"**

( Standing Order 16 (8)(c))

**APPLICATION**

(for extension of time in respect of Escort Goods)

To

Exit Naka officer,

\_\_\_\_\_  
Exit Naka  
AHMENDNAGAR MUNICIPL CORPORATION.  
AHMEDNAGAR 414001D

Sir,

I, (full name) \_\_\_\_\_  
resident of (full address) \_\_\_\_\_  
\_\_\_\_\_ have imported  
certain goods within the Corporation Octroi Limits of Date \_\_\_\_\_ month  
\_\_\_\_\_ year \_\_\_\_\_ at \_\_\_\_\_ AM/PM with intention  
to  
immediately export them and in respect thereof I have been issued with Transport  
pass No. \_\_\_\_\_ dt \_\_\_\_\_. I cannot export the said goods  
within  
the thime specified because (1) the vehicle conveying the said goods (write  
description and No.of vehicle \_\_\_\_\_  
has broken down and it is not possible to repair the same within two hours or  
(2) There is a difficulty in getting the Railway or Transport Booking , or  
(3) \_\_\_\_\_ (specify other difficulty  
or condition due to which  
the goods cannot be exported within specified time limit)

Therefore permission to export the said goods on  
Date \_\_\_\_\_ month \_\_\_\_\_ year \_\_\_\_\_ at \_\_\_\_\_  
AM/PM be granted to me  
within which limit it shall be possible for me to export the said gods. I have deposited  
the amount equal to the amount of Octroi under Deposit Receipt  
No. \_\_\_\_\_ dt. \_\_\_\_\_

This application is given by me to-day on date \_\_\_\_\_ at \_\_\_\_\_  
\_\_\_\_\_ AM/PM.

Yours faithfully,

Signature of person in charge of the goods.

AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGA 414001

**SCHEDULE "F"**

( Standing Order 20)

**SPECIMEN SIGNATURE**

Importer' Name \_\_\_\_\_

Business/Office Address \_\_\_\_\_

Residential Addrss \_\_\_\_\_

To,

The Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001

Sir,

I am submitting herebelow specimen of my signature.

Yours faithfully,

Signature of Importer

Date:

In the presence of :

\_\_\_\_\_  
\_\_\_\_\_

Specimen signature

Commissioner/Chief Octroi

Superintendent,  
AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414 001.



AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGA 414001  
**SCHEDULE "G"**  
( Standing Order 21(4))  
**COMPANY DEBIT MEMO**

Debit Memo No. \_\_\_\_\_

Date: / /

Pass for the goods imported on behalf of Name of Person or Establishment permitted to keep current Account (Name of thje Account Holder)M/s \_\_\_\_\_

Account No . \_\_\_\_\_ Entry Naka No. \_\_\_\_\_

Sender's Name and Address \_\_\_\_\_

Transporter's Name and Address: \_\_\_\_\_

Vehicle No. \_\_\_\_\_ LR/A/C No . \_\_\_\_\_

Challan/Bill/Invoice No.and Date	Description of Goods	No.and description of packages	Weight/Quantity/ Value.

Declaratlon No. \_\_\_\_\_

Signature of Importer

Octroi Naka Inspector/Clerk

**AHMEDNAGAR MUNICIPAL CORPORATION,**  
**AHMEDNAGA 414001**  
**SCHEDULE "H"**  
 Rule 21 (6) and Standing Order 21(8)16 (8)(c))  
**SPECIMEN OF STATEMENT OF COMPANY CURRENT ACCOUNT**

Name and Address of Company

Octroi Current Account No.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_

Octroi Statement for the month of \_\_\_\_\_

Sr. No.	Debit Memo No. and Date.	Bill No./ Challan No. & Date	Supplier's Name and Address	Description of Goods
1	2	3	4	5

Total value of goods / weigh				Octroi Rate
Value	Transport charges	other incidental expenditure	Total weight/ value	
6	7	8	9	10

Octroi Assessed	Remarks
11	12

Signature of authorised officer of Company  
with Rubber Stamp.

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGA 414001  
**SCHEDULE "I"**  
( Standing Order 22(4))  
**TRANSPORT DEBIT MEMO**

Private Bonded Warehouse Receipt No. \_\_\_\_\_ Date \_\_\_\_\_

Pass for the goods imported on behalf of the person or establishment holding Private Bonded Warehouse Licence (Transport) M/s. \_\_\_\_\_

Private Bonded Warehouse Licence  
No. \_\_\_\_\_  
Entrance Naka No. \_\_\_\_\_  
Sender's Name and  
Address \_\_\_\_\_

Transporter's Name and  
Address \_\_\_\_\_

Vehicle No. \_\_\_\_\_ LR/A/C  
No. \_\_\_\_\_

Transpor Memo/ Description of LR No.and Date Goods	Quantity	Weight	Value Rs.

Declaration No. \_\_\_\_\_

Importer's Signature

Octroi Naka Inspector/Clerk

AHMEDNAGAR MUNICIPAL CORPORATION,  
 AHMEDNAGA 414001  
 SCHEDULE "J"  
 ( Standing Order 22(9) and 23 (5) )

**INTIMATION AND APPLICATION FOR WRITTEN PERMISSION TO  
 EXPORT THE GOODS DETAINED IN PRIVATE BONDED WAREHOUSE  
 LICENCE HOLDER TRANSPORT/TRADERS**

To  
 The Commissioner,  
 AHMEDNAGAR MUNICIPAL CORPORATION,  
 AHMEDNAGAR 414001

I \_\_\_\_\_ Resident\_of \_\_\_\_\_  
 \_\_\_\_\_ hereby declare  
 that I am holder of Private Bonded Warehouse Transport / Traders Licence Account  
 No. \_\_\_\_\_

\_\_\_\_\_ with the **AHMEDNAGAR** Municipal Corporation . I have Imported  
 the goods on the above account vide Debit Memo No. \_\_\_\_\_ dt. \_\_\_\_\_ for  
 which I have obtained G.C Extension Pass No. \_\_\_\_\_ dt. \_\_\_\_\_ out of  
 which I intend to export the goods the details whereof are given below through Naka  
 No. \_\_\_\_\_ to \_\_\_\_\_. I have enclosed herewith the Debit Memo and true  
 copies of invoice of the goods. Therefore, permission to export the said goods be  
 granted to me.

Sr.No.	No. and description of packages	Description of Goods	Quantity or Weight of goods	Value

Import Debit Memo No.& Date	Full Name and Address of the person to whom goods are to be sent	How the goods are exported	Remarks

Date \_\_\_\_\_

Importer's signature

**Information to be filled in by Office**

Export Licence Pass No. \_\_\_\_\_ date \_\_\_\_\_ is issued

Octroi Naka Inspector/Clerk

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGA 414001

**SCHEDULE "K"**

(Standing Order No.22(9), 23(6))

**TRADERS/TRANSPORT EXIT PASS**

(For written permission to export goods detailed in Private Bonded  
Warehouse Transport/ Traders)

Name of Naka and No. \_\_\_\_\_ Receipt No. \_\_\_\_\_  
\_\_\_\_\_ Name and No. of Exit Naka

Date / / Time \_\_\_\_\_ AM/PM Vehicle No. \_\_\_\_\_

Sr.No.	No. and Description of packages	Description of Goods	Weight of goods	Quantity of	Remarks

Import Memo No. & Date	Debit	Full name and address to whom goods to be sent	How goods were exported	Remarks

Received Rs.20/- (Rupees Twenty Only) towards Exit Pass fees.

Name and Address of Pass Holder \_\_\_\_\_  
\_\_\_\_\_

Applicant's Signature \_\_\_\_\_

Signature of Naka Officer \_\_\_\_\_

Remarks by Exit Naka Officer:

I certify that the goods referred above was removed out of the Octroi Limit in my presence on Date \_\_\_\_\_ time \_\_\_\_\_ AM/PM

Other Remark:

Date:

Name and Signature of Exit  
Naka Officer.

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001  
**SCHEDULE "L"**  
(Standing Order No.23(2))  
**TRADERS DEBIT MEMO**

Receipt No. \_\_\_\_\_  
Date \_\_\_\_\_

Pass for the goods imported on behalf of the person or establishment holding Private  
Bonded Warehouse Licence (Traders)  
M/s. \_\_\_\_\_

Privatek Bonded Warehouse (Traders) Licence No. \_\_\_\_\_  
Entrance Naka No. \_\_\_\_\_  
Sender's Name \_\_\_\_\_ and  
Address \_\_\_\_\_

Transporter's Name \_\_\_\_\_ and  
Address \_\_\_\_\_

Vehicle No. \_\_\_\_\_ LR/A/C  
No. \_\_\_\_\_

Challan / Bill Invoice	Description of Goods	Quantity	Weight	Value Rs.

Declaration No. \_\_\_\_\_

Importer's Signature

Octroi Naka Inspector/Clerk

AHMEDNAGAR MUNICIPAL CORPORATION ,  
AHMEDNAGAR 414001  
OCTROI OFFICE  
**SCHEDULE "M"**  
(Rule 29 and Standing Order 25(1) )  
**APPLICATION FOR GOODS TO BE EXPORTED FROM AND RE-  
IMPORTED IN OCTROI LIMITS FOR PROCESS/REPAIRS)**

Naka No. \_\_\_\_\_

1. Name and Address of Applicant \_\_\_\_\_  
\_\_\_\_\_

2. Description ,Name and \_\_\_\_\_  
Nature of Goods \_\_\_\_\_  
Weight and Value \_\_\_\_\_  
Challan/Bill Outward No. \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

3. Reason for which the goods  
to be exported outside octroi limits.

4. Place where the goods to be  
sent (Full Address) \_\_\_\_\_

5. Date on which the goods shall  
be exported from and Export Date \_\_\_\_\_  
imported in Ahmednagar  
Municipal Corporation Limits: Import Date \_\_\_\_\_

6. Description and nature in  
which the goods shall be  
imported \_\_\_\_\_

7. Transporter's Name \_\_\_\_\_ Vehicle No. \_\_\_\_\_

I am removing the aforesaid goods outside the Corporation limits for the above referred reasons. I shall not import any other goods other than the said goods without payment of octroi and shall not manufacture new articles by production or assembly from the raw material imported for the purposes of process/repairs. If new articles is prepared by production or assembly I shall pay the octroi thereon as per rules. I shall also pay the octroi on the amount of labour charges/spare parts/components etc., incidental to repairs/process.

Date \_\_\_\_\_

Applicant's Signature and Stamp

TRANSPORT PASS FOR OFFICE USE

The Applicant is permitted to export the goods mentioned in the application outside the Corporation Limits and to import the same without payment of octroi

thereon if imported within 90 days from the date of grant of this permission. This permission is subject to the following limits and conditions.

Applicant has paid Rs.100/- towards Transport Pass Fees vide  
Receipt No. \_\_\_\_\_ Date \_\_\_\_\_

Octroi Inspector,  
AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR414001.

SEAL

1. Applicant shall re-import the goods within Corporation limits within the time limit prescribed otherwise he shall pay full amount of Octroi on the same. No Complaint in that behalf shall be entertained.
2. While exporting the goods the Applicant shall show the said goods and pass to the Export Naka Inspector/ Clerk and obtain his signature. While re-importing the goods he shall show the same to Entry Naka Inspector/Clerk and get the same cancelled. If the signature of Export Naka Inspector/Clerk is not obtained while exporting the goods the concerned goods shall be liable for payment of octroi.
3. Rules of the Corporation mentioned in the Standing Orders shall be binding upon the Applicant. Goods to be exported for process or repairs shall be exported from the same Octroi Naka as may be determined by the Corporation and while re-importing it should be re-imported through the same Naka from where it was exported
4. (a) Octroi at prevalent rates shall be paid on the amount of expenses incurred incurred for repairs or process, labour charges, components, spare parts etc.  
(b) Octroi at prevalent rates shall be recovered on the goods exported for repairs / process but new product / article is made therefrom by process/repairs and being re-imported.

(A) Aforementioned goods were removed outside Corporation Limits on date \_\_\_\_\_ at \_\_\_\_\_ AM/PM through Octroi Naka No. \_\_\_\_\_ in my presence.

Signature of Octroi Naka Inspector/Clerk



**TO BE FILLED IN AT IMPORT NAKA**

(B) The above referred goods were imported within Corporation Limits on Date \_\_\_\_\_ time \_\_\_\_\_ AM/PM through Octroi Naka No. \_\_\_\_\_ by Vehicle No. \_\_\_\_\_ in my presence. The details thereof are as follows:

Sr.No.	Details of Goods	Nos. Exported.	Nos.Imported	Repairs or process Bill No.

Expenditure for repairs or process	Rate or Octroi	Amount of Octroi	Receipt No.	Date	Remarks

Octroi Inspector

Clerk

Name \_\_\_\_\_

Name \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR ,414001  
**SCHEDULE "N"**  
(Standing Order 9(4) )  
**GENERAL RECEIPT**

Receipt No. \_\_\_\_\_ General Receipt (Octroi) Date \_\_\_\_\_

RECEIVED from shri M/s \_\_\_\_\_

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

for \_\_\_\_\_

amount in words Rs. \_\_\_\_\_

Only in cash.

Through \_\_\_\_\_

Rs. \_\_\_\_\_

Naka Officer

Clerk

AHMEDNAGAR MUNICIPAL CORPORATION ,AHMEDNAGAR414001

**SCHEDULE "O"**

(Rule 24 and 30)

**DEPOSIT RECEIPT**

Deposit Receipt No. \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_

Naka No. \_\_\_\_\_ Declaration No. \_\_\_\_\_

Importer's Name \_\_\_\_\_

Importer Address \_\_\_\_\_

Sender's Name and Address \_\_\_\_\_

Transporter's Name and Address \_\_\_\_\_

Vehicle No. \_\_\_\_\_ PR/LR/GC No. \_\_\_\_\_

Description of Goods	Invoice No.	Weight & No.of package	Value of Goods	Octroi Rate	Amount of Octroi

Total in Words Rs. \_\_\_\_\_

Signature of Naka Clerk

**RECEIPT FOR PAYMENT OF REFUND**

- |                            |                           |
|----------------------------|---------------------------|
| 1) Deposit Receipt for Rs. | No. _____                 |
|                            | Date _____                |
| 2) Less 20%                | General Receipt No. _____ |
|                            | Date _____                |
| 3) Amount of Refund        |                           |

Naka Officer

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**RECEIPT BY THE RECEIVER**

As per the orders for refund I have received an amount of Rs. \_\_\_\_\_  
I do not have any complaint about the amount of Refund.

Name and Address of the Receiver

Receiver's Signature

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001  
**SCHEDULE "P"**  
(Rule 6(2) Standing Order No.22 )  
**PRIVATE BONDED WAREHOUSE (TRANSPORT) LICENCE**

Private Bonded Warehouse (Transpor) Licence is issued to Shri/Smt./M/s

\_\_\_\_\_

to start the Transport Business at \_\_\_\_\_

\_\_\_\_\_

Licence No. \_\_\_\_\_

Date \_\_\_\_\_

Ahmednagar -414001

Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001

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RENEWALS:

1. Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
2. Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
3. Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
4. Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
5. Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner

6. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner
7. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner
8. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner
9. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner
10. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner
11. Renewed ending 31st March \_\_\_\_\_  
 Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
 Date: \_\_\_\_\_ Asstt. Commissioner

**TERMS AND CONDITIONS TO BE OBSERVED BY LICENCE HOLDER**

- 1) All documents of the goods being imported by the Company shall be shown to the concerned officer and a proper debit memo in respect of the said goods be drawn in the name of Company and only thereafter the vehicle should be brought within the Corporation limits.
- 2) It is binding on the Licence Holders to carry on their business only in the premises for which licence is issued.
- 3) It is necessary to make entires of all the goods imported in Delivery Register, Booking Register, Crossing Register.
- 4) It is necessary to maintain the delivery register, booking register, crossing register in the prescribed format and to submit the statments of goods imported before 5th day of each month to the Office.
- 5) Delivery of the goods shall be given only after payment of the Octroi (debit memo, octroi receipt, deposit receipt, escort pass) prior to giving of the delivery

- 6) It is necessary to obtain the pass for the goods imported for booking and Escort pass for the goods to be exported outside the Corporation Limits and to make and main proper entries therof.
- 7) It is necessary for the Licence Holders to produce record for inspection.
- 8) Licence Holders shall not keep the goods in their godown for a period of more than 30 days. If the goods is to be kept beyond the prescribed limit of 30 days extension in that behalf be obtained in respect of each of the goods by paying fee of Rs100/- . If extension is not obtained then Octroi shall be charged on the said goods. After obtaining such extension the goods can be kept for a maximum period of 90 days otherwise Octroi shall have to be paid.
- 9) If the goods are delivered without payment of Octroi, the Licence shall be cancelled and the amount paid as deposit for obtaining licence shall stand forfeited.
- 10) Two or more transport companies shall not be run on one licence. No. goods of other transport company shall be imported.
- 11) Renewal of the Licence shall be done prior to 31st March every year. If not renewed within prescribed limit, a penalty of Rs.100/- per month shall be charged for the period of delay.

AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414001

**SCHEDULE "Q"-A**

( Standing Order No.22(6) )

**STATEMENT OF DELIVERY AND CROSSING**

FOR THE MONTH OF \_\_\_\_\_

Name of Company\_\_\_\_\_Licence No.\_\_\_\_\_

Address:\_\_\_\_\_

Sr.No.	Date	Debit Memo No.& Date	G.C Note No. & Date	Goods Sender
1	2	3	4	5

Goods receiver	Vehicle No.	Description of goods	Value of goods and Transport charges.
6	7	8	9

Details of Goods exported				Octroi Receipt No.& Date	Remarks
debit Memo & Date	Escort Pass No.& Date	Octroi Rate	Octroi Amount		
10	11	12	13`	14	15

Signature of authorised representative of Company and Stamp.

AHMEDNAGAR MUNICIPAL CORPORATION,  
 AHMEDNAGAR 414001  
**SCHEDULE "Q'- B**  
 (Standing Order 32(6) )

**STATEMENT OF LOCAL BOOKING GOODS**  
 FOR THE MONTH OF \_\_\_\_\_

Name of Company \_\_\_\_\_ Licence No. \_\_\_\_\_

Address: \_\_\_\_\_

Sr.No.	Date of receipt of Local of Local goods	Goods sender's Name and Address	Goods receiver's Name and Address	Description of goods
1	2	3	4	5

No.of packages	Value of Goods	Details of sending goods			Escort pass No.	Date	Remarks
		GR. No.	Vehicle No.	Date			
6	7	8	9	10	11	12	13

Signature of Authorised person of Company and Stamp.



AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414001

**SCHEDULE "R"**

(Rule 6(4) Standing Order 23 )

**PRIVATE BONDED WAREHOUSE (TRADERS) LICENCE**

Private Bonded Warehouse (Traders) Licence is issued to Shri /Smt/M/s.\_\_\_\_

\_\_\_\_\_

for the purposes of Octroi of their business at \_\_\_\_\_

\_\_\_\_\_ As per the provisions of  
Octroi Rules and Standing Orders in that behalf made by AHMEDNAGR Municipal  
Corporation.

Licence No. \_\_\_\_\_

Date \_\_\_\_\_

Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001

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**TERMS/CONDITIONS TO BE OBSERVED BY LICENCE HOLDER**

- 1) Licence Holder shall keep and maintain the Register/ Documents of all imported goods. it is binding to keep and maintain the record containing the details of imported goods such as Name and address of the person from whom imported description of goods, total value etc., in the prescribed format.
- 2) No delivery of any goods shall be made without payment of the Octroi to the Corporation.
- 3) It is necessary to export the goods to be sold outside the Corporation Limits, outside the Corporation limits within a period of 6 months (180 days) from the date of import. If the goods remain in the godown over and above the said period of 6 months. full octroi at prevalent rates shall have to be paid thereon as per the rules.
- 4) 20% amount of the total octroi amount shall be paid along with monthly octroi statements in respect of the goods to be exported within 6 months (180 days) from the date of its import.
- 5) Concerned officer/employees of Corporation if require the licence holder to produce documents for inspection, the same shall be made available by the Licence Holder on such demand from them.
- 6) If it is found necessary to appoint special officer/employee for inspection of the account of Licence Holder with respect to Octroi recovery, the amount of salary and allowances of such appointed persons shall be recovered from the Licence Holder.
- 7) The Licence Holder shall renew the licence for the next year during 1st to 31st March every Year as per rules and on payment of requisite fees.
- 8) He shall obtain requisite Escort pass from the Octroi Naka for the goods to be exported outside Corporation Limits. Once such Escort Pass is obtained for the goods to be exported outside Corporation limits it shall not be changed.

- 9) On committing the breach of any of the above condition or terms/conditions or rules this licence shall be cancelled without any prior notice.
- 10) In case of dispute regarding inspection or any other matter, it shall be responsibility of the Licence Holder to produce necessary and requisite evidence.

#### DETAILS OF RENEWALS

- 1) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 2) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 3) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 4) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 5) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 6) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 7) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 8) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner
- 9) Renewed ending 31st March \_\_\_\_\_  
Fee Rs. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Date \_\_\_\_\_  
  
Date: \_\_\_\_\_ Asstt. Commissioner

**AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 4140001**

**SCHEDULE "S" A  
TRADERS LICENCE STATEMENT FORM NO.1  
(Standing Order 23(4))**

Statement for the month of \_\_\_\_\_ in respect of the goods imported within Corporation Limits.

Name of Bonded Warehouse Account Holder M/s. \_\_\_\_\_

Licence No. \_\_\_\_\_

Debit memo No and Date	Details of Imported Goods		Value of Goods
	Goods Sender's Name and Address	Description of goods	

Details of Total Balance Goods	
Description of Goods	Value of Goods

Name of the Company Signature

**AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414001**  
**SCHEDULE "S" B**  
**TRADERS LICENCE STATEMENT FORM NO.2**  
(Standing Order 23(4))

Statment for the month of \_\_\_\_\_ in respect of the goods sold within and outside the Corporation Limits.

Name and address of the Company holding Private Bonded Warehouse Current Account

\_\_\_\_\_

Licence No. \_\_\_\_\_

Sr.No.	Date	Goods sold to	Description of Goods	Value of goods Sold
1	2	3	4	5

Octroi on goods sold within limits	Name of Transport Company conveying goods outside limits	Bill No/ GC No.	Escort Pass No.	20% amount towards administrative expenses	Remarks
5	6	7	8	9	10

for M/s. \_\_\_\_\_

Stamp and Signature

**AHMEDANAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414001**

**SCHEDULE "S" C  
TRADERS LICENCE STATEMENT FORM NO.3  
(Standing Order 23 )4**

M/s. \_\_\_\_\_

Address \_\_\_\_\_

Bonded Warehouse Licence No. \_\_\_\_\_

Statement for the month of \_\_\_\_\_

<b>Opening Balance 1</b>		<b>Inward 2</b>		<b>Total 1+2+3 3</b>		<b>Outward 3</b>		<b>Balance 3-4 4</b>	
<b>1 Quantity Packs Number</b>	<b>2 Purchase Price</b>	<b>1 Quantity Packs No.</b>	<b>2 Purchase Price</b>	<b>1 Quantity Packs No..</b>	<b>2 Purchase Price</b>	<b>1 Quantity Packs Number</b>	<b>2 Purchase Price</b>	<b>1 Quantity Packs No.</b>	<b>2 Purchase Price</b>

Name of the Company and Signature

**AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414 001**  
**SCHEDULE "T"**  
**(Rule 21 (1) Standing Order 21(2))**  
**LICENCE FOR GRANT OF OCTROI CURRENT ACCOUNT**

AHMEDNAGAR Municipal Corporation.  
AHMEDNAGAR 414001  
No, Octroi  
Date / /

Read

- 1) Application submitted to this Office on \_\_\_\_\_ by Shri/M/s. \_\_\_\_\_ Dt \_\_\_\_\_
- 2) Rule No. 28 in Chapter 8 of Schedule "D" of Bombay Provincial Municipal Corporation Act, 1949.
- 3) Octroi Rules 2005 of AHMEDNAGAR MUNICIPAL CORPORATION
- 4) Standing Orders 2005 of AHMENAGAR MUNICIPAL CORPORATION
- 5) General Receipt No. \_\_\_\_\_ dt \_\_\_\_\_ for Rs. \_\_\_\_\_ towards payment of Deposit.

**CERTIFICATE**

I, Commissioner AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414001 grant permission to M/s./Shri \_\_\_\_\_  
\_\_\_\_\_ to keep Octroi Curent Account at \_\_\_\_\_  
\_\_\_\_\_ for the purposes of octroi in pursuance to the above said Read Nos. 2 to 4 and subject to the following conditions. He is allotted Octroi Current Account No. \_\_\_\_\_  
Given under my Signature and Seal on \_\_\_\_\_

Commissioner,  
AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR. 414 001

**CONDITION:**

- 1) Shall submit the statment in prescribed form for all the goods imported in preceding month on or before 5th day of ensuing month.
- 2) It shall be biniding on the Company / Account Holder to produce the reccord as and when so demanded for Inspection by this office or office Inspector of this Office.

- 3) Account Holder/ Company shall keep and maintain the registers, records with respect to imported goods in the prescribed format of the Corporation. It is also binding to keep and maintain properly the documents related therewith.
- 4) To observe the instructions given from time to time by the Corporation. It is also binding to observe the rules/conditions and standing orders made from time to time in that behalf.
- 5) In Case of infringement or breach committed by the Company or Account Holder of any of the above terms/ conditions or rules and standing orders in that behalf, the facility of keeping account given to the Company shall be cancelled without any prior notice.

**AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414 001**  
**SCHEDULE "U"**  
(Rule 4(1) (2) Standing Order 9(5))

**OCTROI EXEMPTION CERTIFICATE**

Receipt No.

Date & Time :

Importer's Name and Address \_\_\_\_\_  
\_\_\_\_\_

Invoice No. \_\_\_\_\_ Date \_\_\_\_\_ of imported goods

Description of Imported Goods \_\_\_\_\_  
\_\_\_\_\_

Details of Imported Goods-Weight/Packages/No./Quantity \_\_\_\_\_

Vehicle No. \_\_\_\_\_

Above referred goods being eligible for Octroi Exemption, this Octroi Exemption Pass is issued.

Received Rs. \_\_\_\_\_ (in words) Rs. \_\_\_\_\_

\_\_\_\_\_ towards Certificate Fee for the Pass.

Octroi Inspector/Clerk  
Octroi Naka No. \_\_\_\_\_



AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR. 414001  
 SCHEDULE "V"  
 (Rule 17(3))  
 MOVING SQUAD OCTROI RECEIPT

Receipt No. \_\_\_\_\_ Date and Time \_\_\_\_\_

Importer's / Owner's Name \_\_\_\_\_

Vehicle No. \_\_\_\_\_ Address \_\_\_\_\_

Name of Octroi Naka from where imported, Receipt No. and Date	Description of Goods	Weight/Value determined by Octroi Naka Inspector Weight Value	Octroi Amount Paid at Naka Rs.	Payable Octroi Amoun Rs.	Amount of Difference in octroi Rs.
1	2	3	4	5	6

Total Rs. (in words) \_\_\_\_\_

Recovery Officer

**AHMEDNAGAR MUNICIPAL CORPORATION, AHMEDNAGAR 414001**  
**SCHEDULE "W"**  
**(Rule 28(2) Standing Order 24(2))**  
**APPLICATION FOR REFUND OF DEPOSIT**

To,  
The Chief Octroi Superintendent,  
AHMEDNAGAR MUNICIPAL CORPORATION,  
AHMEDNAGAR 414 001

Sir,

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

resident of \_\_\_\_\_

hereby apply for refund of deposit paid by me under Written Permission cum Refund Export Pass in respect of the goods stated in enclosed Written Permission cum Refund Export Pass No. \_\_\_\_\_ dt. \_\_\_\_\_ which goods has been exported by me vide my Intimation cum Application dt. \_\_\_\_\_

Please therefore, refund my amount of Rs. \_\_\_\_\_

Enclosures:

- 1) Original Deposit Receipt No. \_\_\_\_\_
- 2) Form No.4,5 and 5A
- 3) Certificate of goods repaired /processed
- 4) \_\_\_\_\_

Date     /     /

Signature Of Importer

**AHMEDNAGAR MUNICIPAL CORPORATION  
AHMEDNAGAR 414001**

**Standing Orders - 2005**

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