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## **PUNE CITY MUNICIPAL CORPORATION OCTROI RULES**

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## **PUNE CITY MUNICIPAL CORPORATION OCTROI RULES**

Whereas it is found necessary to rescind Rules 26, 28, 29, 33, 62 and Rules 35 and 49 (in so far as they relate to octroi) contained in Chapter VIII of the Schedule of the Bombay Provincial Municipal Corporations Act, 1949. and all other existing rules and bye-laws relating to octroi enacted under the Bombay District Municipal Act, 1901, and the Bombay Municipal Boroughs Act, 1925, and WHEREAS it is found necessary to make new rules relating to octroi under sub-section (1) of Section 149 of the Bombay Provincial Municipal Corporations Act, 1949, the Municipal Corporation of the city of Pune under its Resolution No. 78, dated 7,8.1962 in pursuance of the power vesting in it under clause (7) and clause (17) of section 457 read with Section 454 of the said Act is pleased to rescind the rules and bye-laws aforementioned and to make the new rules as follows

### **1. Short Title :-**

These rules may be called the Pune City Municipal Corporation Octroi Rules.

## **2. Definitions :-**

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

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

(2) 'Commissioner' shall include any Municipal Officer or servant empowered by the Commissioner under Sub-section (1) of Section 69 of the Act to exercise, perform or discharge the powers, duties and functions conferred or imposed upon or vested in the Commissioner by or under the provisions of these Rules or the Octroi Standing Orders.

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

(4) 'Export' shall mean the conveying of goods out of the Octroi Limits of the Corporation to any other area.

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

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

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

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

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

(10) 'Import' shall mean the conveying of goods into the octroi limits of the Corporation from any other area.

(11) 'Import Bill' shall mean a receipt in the prescribed form and signed and issued by the octroi naka officer in accordance with the conditions prescribed in that behalf.

(12) 'Importer' shall mean the person who is shown as an Importer in the import bill and shall also include a person who is to be deemed to be an importer according to the provisions contained in the Standing Orders.

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

(14) 'Import Naka Officer' shall mean any municipal employee, at the Import Naka on duty connected with import.

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

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

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

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

(19) 'Schedule' shall mean the Schedule annexed to these rules.

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

(21) Value of the goods where the octroi is charged ad valorem shall mean the value of the goods made up of the cost price of the goods as ascertained from the original invoice plus shipping dues, insurance, customs duty, excise duties, Vend Fee, freight charges, carriage charges and all other incidental charges incurred by the Importer till the arrival of the goods at the import naka.

### **3. Octroi Limits :-**

The Octroi Limits of the Corporation shall be co-extensive with the limits of the Corporation as existing at present or as extended to, or reduced from time to time and where an agreement with the Corporation for the levy of octroi has been entered into in accordance with the provisions of Sub-section (4) of Section 32 of the Act, by the Pune Cantonment and the

Kirkee Cantonment, shall also include the limits of the Pune Cantonment or the Kirkee Cantonment or both as the case may be.

**4. Imposition and nature of tax and class of property made liable thereto :-**

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

**5. Exemptions :-**

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

- (1) Personal apparel in use and not imported for sale.
- (2) bonafide personal luggage and household kit that is not imported for sale.
- (3) Head load below forty kilograms and which is liable to octroi below twenty-five paise per forty kilogram.
- (4) Approved films which shall mean Documentary Films and Indian News Review owned and released by Government.
- (5) Goods imported by Government or any other organization and certified by the Collector for free distribution or at concessional rates for providing relief to distressed persons or cattle during times of famine, fire, floods and such other calamities and accompanied at the time of import by a certificate to that effect signed by the Collector or any other responsible Government Officer appointed in this behalf.
- (6) Goods imported by and belonging at the time of import to Local Authority to be used or intended to be used solely for public purposes and not to be used or intended to be used for purposes of profit for any commercial undertaking, nor being articles imported for sale to the public or any person or persons and certified as such at the time of import but not afterwards by the Chief Executive Officer of that Authority or any other officer empowered by him in this behalf in the form prescribed in Schedule 'N'.
- (7) Goods consigned from the octroi limits but returned to the consignor on account of the refusal of the consignee to accept the said goods will be exempted from octroi on production of documentary proof to the satisfaction of the Commissioner provided that the consignor did not claim or obtain refund on such goods when they were exported outside the octroi limits.

(8) Rule No. 5(8) deleted from 1.9.1968. (vide Maharashtra State Government Resolution G.R. No.PMC 2868/34366, dated 30th July, 1968)

(9) The following goods shall be exempted from octroi provided they are accompanied at the time of import by a certificate in the form prescribed in Schedules Q-1, Q-2, Q-4, Q-5-1, Q-5-2, Q-5-3 respectively. The said certificate shall be signed by the person designated in the schedule aforementioned:

(a) Goods belonging to and imported by "The National Chemical Laboratory situated at Pashan, Pune City, solely for the purposes of the said Laboratory.

(b) Goods belonging to and imported by "The Indian Penicillin Committee" functioning under the Ministry of Works, Production and Supply, Government of Bharat, solely for the purposes of the activities of the said Committee.

(c) Goods belonging to and imported by 'Mahatma Phule Maharashtra Industrial Museum' situated in Pune City solely for the purposes of the said Museum.

(d) Goods belonging to and imported by Poona University situated at Ganeshkhind, Pune City and the S.N.D.T. Women's University situated at Karve Road, Pune 4 solely for the purposes of the activities of the said Universities. (Sanctioned by the Government of Maharashtra under Resolution No. PMC-2871/ 23034/C, dated 21st June 1971 and corrigendum No, PMC-2871/23034-(I)-C, dated 22nd July 1971 to be implemented with effect from 1st August 1971.)

(e) Goods belonging to and imported by 'The Virus Research Centre' situated at Dr.Ambedkar Road, Pune 1, solely for the purposes of the said Centre.

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

(1) Colleges and the institutions affiliated to the Poona University and the S.N.D.T. University. (Sanctioned by the Government of Maharashtra under Resolution No. PMC-287/23034/C, dated 21st June, 1971 and Corrigendum No. PMC- 2871/23034/-(I)-C, dated 22nd July 1971 to be implemented with effect from 1st August 1971.

(2) Secondary Schools recognised by the Director of Education, Maharashtra State.

(3) Technical Institutes and Schools recognised by the Director of Technical Education, Maharashtra State.

(g) Goods belonging to and imported by 'Secondary School Certificate Examination Board, Maharashtra State' solely for the purpose of the said

Board.

(h) Goods belonging to and imported by 'The Automotive Research Association of India, Poona 4,' an Industrial Research Association affiliated to the Council of Scientific and Industrial Research, Government of India, solely for the purposes of the activities of the said Association. (Amendment to Octroi Rule No. 5(9) of P.M.C Octroi Rules, made by the Corporation under its Resolution No. 652, dated 21.1.76 and sanctioned by the Government of Maharashtra under their Resolution, U.D. and P.H.D. NO. P.M.C. 1076/376-U, D-4, dated 5\* March, 1976 and made effective from 6th April 1976.)

(i) Goods belonging to and imported by the Blindmen's Association Pune, solely for the purposes of the activities of the said association. (Sanctioned by the Government of Maharashtra under Resolution No. PMC 2178/35, U.D. dated 28th February, 1978, to be implemented with effect from 1st April 1978.) Note : No exemption from octroi will be claimable or given if the above mentioned certificates are not produced at the time of import of the said goods.

(10) Foodgrains and other foodstuffs including milk powder, processed foodstuffs and multipurpose food, drugs and medicines multivitamin tablets, hospital equipment agricultural implements and such other supplies that are donated to the Government of Bharat by foreign countries for free distribution and which are imported within the octroi limits of the Corporation by Relief Organisations for the purpose of free distribution amongst the members of the public irrespective of any consideration of caste, creed and colour: Provided a certificate to the effect signed by the Chairman, Vice- Chairman or the Secretary of the Relief Organisation is produced at the time of the import of such goods.

(11) Goods imported for the purpose of any exhibition organized by Government, a Local Authority or any other Authority which is duly established by statute shall be exempt from the payment of octroi provided.

(a) the exhibition is organized with the sole object of promoting public safety, health convenience or instruction;

(b) the profit-making motive is totally absent in holding such an exhibition;

(c) the goods that are imported for the purpose of the said exhibition are not to be sold and actually are not sold either at the said exhibition or at any other place within the octroi limits of the Corporation.

(d) the goods are accompanied at the time of import by a certificate in the form prescribed in Schedule 'Q-6'. The said certificate shall be duly signed by a responsible officer of Government, Local Authority or the Statutory

Authority as the case may be.

(12) Goods which have been proved to the satisfaction of the Commissioner that they were exported for repairs only and that they are imported in the same form and without any change of appearance: Provided the Importer and the Exporter shall be one and the same person:

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

(13) Films imported by the educational institutions recognised by Government for the purpose of free exhibition to students.

(14) Bonafide luggage and kit belonging to a travelling circus or to a traveling company performing dramas, loknatya or tamasha and which is to be used for the performance of the drama, loknatya or tamasha as the case may be.

(15) Earth, fresh milk, curds, salt, electricity and all contraceptives, drugs, appliances used for family planning purposes, imported in the city limits. (Sanctioned by the Government of Maharashtra under Resolution No.PMC-2872/48670-C, dated 2nd August 1972 - sanction to become operative with effect from 1st October 1972) "(After the articles shown in the existing Octroi Rule No. 5(15), the following new articles shall be inserted namely) - exercise books slates, slate-pencils, compass-boxes, dissection-boxes, crayon-boxes, water colour boxes containing cakes, or tubes, wooden or plastic foot-rules and the concessional quality printing paper supplied by the State or Central Government and used in the manufacture of text-books and exercise-books imported in the city limits) (Amendment to Octroi Rule No, 5(15) of the Octroi Rules of the Pune Municipal Corporation finally approved by the Corporation under its Resolution No. 536, dated 11th January 1977 and sanctioned by the Government of Maharashtra under their Resolution No, PMC-2177/168-U, D-2, dated 25\* February. 1977)

(16) Pending.

(17) "Chloroquine Tables" (Sanctioned by the Government of Maharashtra under Resolution No.PMC-2179/328-UD-2, dated 27th march, 1979- sanction to become operative with effect from 1st May, 1979)

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(i) Flat plate solar collectors,

(ii) Concentrating and pipe type solar collectors,

(iii) Solar cookers,

(iv) Solar water heaters and systems,

(v) Air/gas/fluid heating systems,



- (vi) Solar crop driers and systems,
- (vii) Solar stills and desalination systems,
- (viii) Solar pumps based on solar thermal and solar photovoltaic conversion,
- (ix) Solar power generating systems,
- (x) Solar photovoltaic modules and panels for water pumping and other applications,
- (xi) Wind mills and any specially designed devices which run on wind mills,
- (xii) Any special devices including electric generators and pumps running on wind energy.
- (xiii) Biogas plant and biogas engines,
- (xiv) Agricultural and municipal waste conversion devices producing energy.
- (xv) Equipment for utilizing ocean wave and thermal energy. (Sanctioned by Government of Maharashtra, Urban Development Department under Resolution No. PMC-1684-UD-22 dated 4th February, 1985, sanction became operative on the date 16th March, 1985).

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

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

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

Octroi may be collected under the orders of the Commissioner by the Municipal Officers and servants appointed in this behalf or, if the Commissioner thinks fit, may with the approval of the Standing Committee, be framed by him for any period not exceeding one year at a time or be collected by or under the orders of any person whom the Commissioner, with the approval of the Standing Committee, appoints to be his agent for this purpose.

**8. Octroi when payable :-**

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

(2) Every person authorised by the Commissioner to demand octroi shall tender to the person on whom the demand is made, a bill specifying the goods taxable, the octroi claimed, the rate at which the octroi is calculated

and such other particulars as may from time to time be prescribed.

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

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

**10. Calculation of octroi in case of fraction of Paise :-**

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

**11. Scale for rounding of the weights :-**

Where goods are liable to be charged octroi by weight, octroi shall be assessed on the basis of 10 kilograms, fractions of 10 kilograms being treated as under. \_\_\_\_\_ 10 kilograms and below exceeding 1 equal to 10 kilograms 10 kilograms but not exceeding 20 kilograms Exceeding 20 kilograms equal to 20 kilograms but not exceeding 30 kilograms and equal to 30 kilograms so on to the next higher multiple of 10 kilograms.

**12. Power to examine goods liable to octroi :-**

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

(a) unload and re-load at his own expense all the goods or such of them as may be required by that officer;

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

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

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

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

(2) Every driver of a vehicle and every person in charge of an animal shall,

when so required by the Import Naka Officer, make a full and correct declaration in the form prescribed in Schedule 'R' regarding the description, weight and number of goods carried in such vehicle or on such animal.

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

(4) The actual expenses incurred by the said officer in producing the said vehicle, animal or package before a Magistrate or the said officer of the Corporation shall, if not paid, be recoverable from the said person by distress and sale of the moveable property or by attachment and sale of the immovable property of the said person as if such amount were a property tax due by the said person or by having recourse to a Civil Court.

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

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

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

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

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

(5) The surplus, if any, of the sale proceeds shall be credited to the Municipal Fund and may, on a written application made to the Commissioner within three months next after the sale, be paid to the person in whose possession the property was when seized, and if no such application is made, shall become the property of the Corporation.

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

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

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

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

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

In cases where the Commissioner finds that on account of wrong calculation or mistake less than the proper and due amount of octroi has been recovered by the Import Naka Officer, the Commissioner shall have the right to demand the deficit amount from the importer. If the amount is not paid on such demand, it shall be recoverable by distress and sale of

the movable property or by attachment and sale of immovable property of the defaulter as if such amount were a property tax due by the said defaulter or by having recourse to a Civil Court. In cases where the Commissioner finds that on account of wrong calculations or mistake more than proper and due amount of octroi has been recovered by the Import Naka Officer, the Commissioner shall refund such excess amount recovered within seven days.

**16. Refund of octroi on export of good imported for consumption, use or sale :-**

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

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

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

(c) The said goods shall have been exported in the manner prescribed by the Standing Orders.

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

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

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

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

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

(h) The said importer shall claim the refund as follows :

(i) He shall make an application to the Commissioner ;

(ii) This application must reach the office of the Commissioner within seven days from the date of export;

(iii) This application shall be duly signed by the said importer;

(iv) This application shall be accompanied by such documents as may be prescribed by the Standing Orders; and

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

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

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

(a) the importer makes an application to the Commissioner;

(b) the said application is accompanied by such documents as may be prescribed by the Standing Orders;

(c) the said application is duly signed by the importer;

(d) the said application must reach the office of the Commissioner within fifteen days from the date of import;

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

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

**18. Refund of octroi on goods which are eligible for exemption :-**

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

**19. Applicant to furnish additional particulars and additional**

**documents or copies to enable the Commissioner to scrutinize the claim for refund :-**

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

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

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

**21. No refund shall be granted on the ground tha octroi was :-**

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

**22. No refund granted on the export of the exposed cinema film :-**

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

(2) No refund of octroi will be claimable or granted where a vehicle covered under item No. 79 of the octroi schedule 'O' that is imported within the octroi limits of the Corporation, is exported outside the octroi limits of the Corporation. (Sanctioned by the State Government under No. PMC 2869/53247- C, dated 24.10.69)

**23. A Municipal Officer duly empowered by the Commissioner may anywhere within the octroi limits require the driver of a vehicle or a person in charge of the goods to stop for ascertaining whether due and proper octroi was collected at the Naka :-**

Any Municipal Officer authorised by the Commissioner in this behalf may anywhere within the octroi limits require any person in charge of the goods or a driver of a vehicle to stop in order to ascertain whether octroi was collected at the import naka. On such a requisition being made the said person or driver shall immediately stop and if required by the said Municipal Officer, do one or more of the things specified in Sub-clause (a)

to (e) of Sub-rule (1) or Rule 12. If the said Municipal Officer is satisfied that due and proper amount of octroi was not paid at the import naka he shall make a demand in the prescribed manner on the said person or driver to pay the due and proper amount of octroi and thereupon the said person or driver shall pay the same and obtain a receipt in the form prescribed in Schedule 'U'. If the said person or the driver refuses to pay the octroi the said municipal officer shall recover the same in the manner prescribed by Rule 13.

**24. Issue of requisition by the Commissioner :-**

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

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

- (a) a mortgage-in-possession;
- (b) agent;
- (c) bailee;
- (d) a person in any other capacity.

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

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

(2) Such account shall be settled at intervals not exceeding one month and



such person, firm or Local Authority shall give such information or details and make such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such person, firm or authority in respect of such dues.

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

**26. Special arrangement for the freevery of octroi on goods imported by the Collector and the District Magistrate, Pune, for the purposes of rationing etc :-**

(1) The Commissioner may, whenever foodgrains and other articles are imported for the purposes of rationing or to meet an emergency within the octroi limits of the Corporation by the Collector and the District Magistrate, Pune, instead of requiring payment of octroi due from him to be made at the time when the goods in respect of which the octroi is leviable are introduced into the city allow him to submit a monthly statement showing imports and exports effected during a particular month. The said monthly statement shall be regularly sent before the 5th day of the ensuing month. The Commissioner shall at intervals not exceeding one month after scrutinizing the statement settle the account and ascertain the octroi payable to the Corporation. At the time of settling the account the amount of refund that would be admissible according to rules on the export of the goods shall be duly taken into consideration.

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

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

**27. Special arrangement with companies who deal in wholesale distribution of petrol and petroleum products :-**

(1) In the case of companies who deal in wholesale distribution of petrol and petroleum products and who for this purpose have to resort to bulk storage in tanks, the Commissioner may permit them to render monthly statements showing the imports and exports. The said monthly statements shall be regularly sent before the 5th day of the ensuing month. The

Commissioner shall at intervals not exceeding one month after scrutinizing the said statements settle the account and ascertain the octroi payable to the Corporation by the said companies. At the time of settling the account, the amount of refund that would be admissible according to rules on the export of the goods shall be duly taken into consideration.

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

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

(a) from the deposit referred to in sub-rule (2); or

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

**28. Special arrangement for the recovery of octroi on goods imported (for consumption, use or sale within the octroi limits of the Corporation ) by and belonging to State Transport Corporation of the State of Maharashtra Canteen Stores Department of the Ministry of defence. Government of India, any department of the State or Central. Government importing goods in pursuance of a commercial undertaking or any public utility concern established by law :-**

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

**29. Penalty. Penalty :-**

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

(2) Any person who-

(a) evades liability to pay due and proper octroi;

(b) furnishes incorrect or misleading information in respect of any matter which is dealt with either by Rule or Standing Orders:

(c) fails to furnish information which he is asked to furnish in pursuance of any provision contained in the Rule or the Standing Order; shall on conviction be punishable with fine which may extend to five hundred rupees.

#### SCHEDULE N

Certificate for exemption from Octroi to be furnished by the Local Authority

<b>Schedule 'N'</b>					
<b>Certificate for exemption from Octroi to be furnished by the Local Authority</b>					
Certified that the below mentioned goods belong to and are imported by (give here the name of the Local Authority) and they are to be used or intended to be used solely for public purposes and they are not to be used or intended to be used for purpose of profit or for any commercial undertaking or for sale to the public or any person or persons.					
Serial No.	R.R.No & date S.T.R. No. & date Vehicle No.	No. of packages	Description- weight of the goods	Sender's full name and . address	Remarks if any (to be filled in by the Import Naka Officer)

#### SCHEDULE Q1

Certificate for exemption from Octroi to be furnished by the National Chemical Laboratory

<b>Schedule'Q-I'</b>						
<b>Certificate for exemption from octroi to be furnished by the National Chemical Laboratory.</b>						
Certified that the below mentioned goods belong to the National Chemical Laboratory, situated at 'Pashan', Pune City, and that the said goods are imported solely for the purposes of the said Laboratory.						
Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of package s	Descript ion of the goods	Weight	Sender's full name and address	Remarks if any( to be filled in by the Import Naka Officer)
Date :						
Office stamp of the Stamp of the National Chemical National Chemical						

Laboratory, Signature of the Chief Laboratory Executive Head of the National Chemical Laboratory

Address:

**SCHEDULE Q2**

Schedule

**Schedule 'Q-2'**

Certificate for exemption from octroi to be furnished by the Indian Penicillin Committee functioning under the Ministry of works, Production and Supply, Government of India.

Certified that the below mentioned goods belong to the Indian Penicillin Committee functioning under the Ministry of Works, Production and Supply, Government of India and that the said goods are imported solely for the purposes of the activities of the said Committee.

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description of the goods	Weight	Senders full name and address	Remarks if any( to be filled in by the Import Naka Officer)
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Date:	Office stamp of the Indian Signature of the Chief Executive Head of the Penicillin Committee Indian Penicillin Committee.
Address:	

**SCHEDULE Q3**

Schedule

**Schedule 'Q-3'**

Certificate for exemption form octroi to be furnished by Mahatma Phule Maharashtra Industrial Museum, Pune.

Certified that the below mentioned goods belong to Mahatma Phule Maharashtra Industrial Museum situated at Pune and that the said goods are imported solely for the purposes of the said Museum.

Serial No.	R.R.No & date S.T.R. No. & date Vehicle No.	No. of packages	Description of the goods	Weight	Senders full name and address	Re-marks if any( to be filled in by the Import Naka Officer)
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Date :	Office stamp of the Signature of the Chief Executive Head of the said said Museum Museum.
Address:	

**SCHEDULE Q4**

Schedule

### Schedule 'Q-4'

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

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

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description of the goods	Weight	Senders full name and address	Re-marks if any( to be filled in by the Import Naka Officer)
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Date :

Address: Office stamp of the Signature of the Registrar of the University of  
University Poona.

### SCHEDULE Q5

Schedule

### Schedule 'Q-5'

Certificate for exemption from octroi to be furnished by Virus Research Centre, situated at Dr. Ambedkar Road, Pune 1.

Certified that the below mentioned goods belong to the Virus Research Centre, situated at Dr.Ambedkar Road, Pune 1, and that the said goods are imported solely for the purpose of the said centre.

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Descriptionweight of the goods	Weight	Senders full name and address	Re-marks if any( to be filled in by the Import Naka Officer)
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### SCHEDULE Q5(1)

Schedule

### Schedule'Q-5-1'

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

Certified that the below mentioned goods belong to the  
College/School/Secondary

School Certificate Examination Board known as \_\_\_\_\_ and the said College/School/Secondary School Certificate Examination Board affiliated/recognised by

the Poona University/the Director of Education, Maharashtra State/the Director of Technical, Education, Maharashtra State. The said goods are imported solely for the

purpose of the above mentioned College/School, Secondary School Certificate Examination Board. These goods are not to be used or intended to be used for the purpose of sale, transfer or profit.

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description- weight of the goods	Sender's full name and address	Remarks if any( to be filled in by the Import Naka Officer)
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Date : Office stamp of the Signature of the Principal/Superintendent /Secretary,  
College School/ SSC S.S.S. Examination Board.  
Examination Board

Address:

**SCHEDULE Q5(2)**

Schedule

**Schedule 'Q-5-2'**

Certificate for exemption from octroi to be furnished by "The Automotive Research Association of India, Pune, 4, an Industrial Research Association affiliated to the Council of Scientific and Industrial Research, Government of India.

Certified that the below mentioned goods belong to 'The Automotive Research Association of India, Pune, 4, an Industrial Research Association affiliated to the C.S. & I.R., Government of India, and that the said goods are imported solely for the purpose of the activities of the said Association.

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description- weight of the goods	Sender's full name and address	Remarks if anyt to be filled in by the Import Naka Officer)
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Date : Office stamp of the Signature of the Chief Executive Head of the Automotive Research Association of India, Pune, 4. Association of India, Pune Address:

**SCHEDULE Q5(3)**

Schedule

**Schedule 'Q-5-3'**

Certificate for exemption from octroi to be furnished by the Tune Blindmen's Association, Pune" and that the said goods are imported solely for the purpose of the said association.

**Factory at S.No. 109 Hadapsar, Pune 13**

Serial	R.R.No.	No. of	Description-	Sender's	Remarks if any( to be
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Serial No	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description- weight of the goods	Sender's full name and address	Remarks if any( to be filled in by the Import Naka Officer)
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Date: Office stamp of the Signature of the Secretary of the Association  
said Association

Address:

SCHEDULE Q6  
Schedule

**Schedule 'Q-6'**

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

Certified that the below mentioned goods are being imported into the octroi limits of

the Corporation for the purpose of the exhibition to be held at This exhibition is organized by Government \_\_\_\_\_ /Local Authority \_\_\_\_\_ /any other Authority established by Statute \_\_\_\_\_ with the sole object of promoting public safety, health, convenience or instruction and no profit is intended to be made. The said goods are not to be sold either at the said exhibition or anywhere else within the octroi limits of the Corporation

Serial No.	R.R.No, & date S.T.R. No. & date Vehicle No.	No. of packages	Description- weight of the goods	Sender's full name and address	Remarks if any( to be filled in by the Import Naka Officer)
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Date :

Office stamp of the Signature of the responsible Officer of Concerned Government/Local Authority/ Other Statutory Government Local Authority. Authority Other Statutory Authority

Address:

SCHEDULE R  
Schedule

**Schedule R**

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

I \_\_\_\_\_ hereby declare that I am the driver of the vehicle

No. \_\_\_\_\_ and the said vehicle contains the under mentioned goods only. This

declaration is true and correct according to my personal knowledge.

Total No. of packages.	No. of packages of each variety	Description of each variety of goods in detail	From where imported	Licence No. of the Driver	Remarks if any( to be filled in by the Import Naka Officer)
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Date:

Signature of the driver of the vehicle.

**SCHEDULE S**

Schedule

**Schedule 'S'**

Declaration to be furnished by the person in charge of an animal.

I \_\_\_\_\_ hereby declare that I am in charge of the animal (give the

description of the animal) and the said animal is loaded with the under mentioned goods only. This declaration is true and correct according to my personal knowledge.

Total No. of packages.	No. of packages of each variety	Description of each variety of goods in detail	From where imported	Remarks if any( to be filled in by the Import Naka Officer)
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**SCHEDULE T**

Notice

**Schedule "T"**

Notice

To  
Shri \_\_\_\_\_ residing at \_\_\_\_\_

Please take notice that I have this day seized goods specified in the inventory beneath

this, for the sum of Rs. \_\_\_\_\_ Paise \_\_\_\_\_ (in words) \_\_\_\_\_ due on account of octroi demanded from you under Bill No \_\_\_\_\_ dated \_\_\_\_\_ and that unless you pay into the Municipal octroi office the said amount due together with the costs of seizure and detention of the said goods within five days from today the said goods will be sold.

Date \_\_\_\_\_, Month and year



Signature of Import Naka Officer

Inventory

(Here state particulars of the goods seized.)

**SCHEDULE U**

Import Bill

**Schedule 'U'**

**Import Bill**

Full name of the person in charge of \_\_\_\_\_ the goods that are imported and his full address \_\_\_\_\_

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

Original marks	Whether the goods are stamped by the Corporation	Whether the goods are sealed by the Corporation	Number of vehicle or R.R. No. or S.T. Receipt No, and Date	Number and description of packages	Description of goods.
1	2	3	4	5	6

Weight	Value of goods according to original invoice	Municipal value	Rate of octroi	Amount of octroi	Remarks, if any of the Municipal Officer
7	8	9	10	11	12

**SCHEDULE V**

Requisition

**Schedule**

**'V'**

Requisition.

The Commissioner is satisfied that you are the owner of the below mentioned goods that came to be imported within the octroi limits of the Corporation on or about

and that due and proper octroi has not been paid thereon at the time of

import. I have to request you, therefore, to fill in the below mentioned requisition

with true and correct information and return it to me within seven days from the receipt of the requisition.

Signature of the Commissioner

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