

**PUNE MUNICIPAL CORPORATION**

**THE RESOLUTION NO. 28 DATED 23/04/2008  
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CORPORATION**

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**OCTROI RULES 2008**

**FINAL APPROVAL**

**PUNE MUNICIPAL CORPORATION  
OCTROI RULES**

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# PUNE MUNICIPAL CORPORATION OCTROI RULES 2008

## **Chapter – 1**

### **Introduction**

1) Short Title and Commencement:

- (A) These Rules shall be called as “Pune Municipal Corporation Octroi Rules, 2008”.
- (B) These shall come into effect from dated 5TH JUNE 2008.
- (C) All the earlier Rules regarding Levy of Octroi, To carry out Assessment and its Recovery, Penalty imposed for these reasons or seizure of any
- (D) goods for this reason or for any reason, shall be cancelled.
- (E) The cases which have been resolved before these Rules coming into effect or which are pending shall not be affected by these Rules.

2) Definitions:

In these Rules, unless there be something repugnant subject or context, -

- 1) ‘Act’ shall mean the Mumbai Provincial Municipal Corporations Act, 1949, as amended from time to time.
- 2) ‘Commissioner’ shall include any Municipal Officer or servant empowered by the Commissioner under Sub-section (1) of Section 69 of the Act to exercise, perform or discharge the powers, duties and functions conferred or imposed upon or vested in the Commissioner by or under the provisions of these Rules.
- 3) “Corporation” shall mean the “Pune Municipal Corporation”.
- 4) “Debit Memo” shall mean Instead of Octroi Tax Cash Receipt against the material imported by the Octroi Current Account Holder on the Entry Naka, only the Memo Receipt towards assessment of the goods imported, as per the provisions of the Octroi Rules.
- 5) “Deposit Receipt” shall mean Receipt being issued in case deposit amount is accepted instead of Octroi Tax as per the provisions of the Rule.
- 6) “Entry Naka” shall mean, such Octroi Post where goods enter for the purpose of import.
- 7) “Export” shall mean the conveying of goods out of the Octroi Limits of the Corporation to any other area.
- 8) “Exporter” shall mean the person/organization who is shown in the Import Bill as the Importer and the goods imported, person/organization exporting the goods as per the provisions of these Rules.

- 9) "Export Naka" shall mean the Naka at which the goods arrive for the purpose of their exportation
- 10) "Export Naka Officer" shall mean any Municipal Corporation employee at the Export Naka on duty connected with Export.
- 11) "General Receipt", receipt towards the amounts accepted vide provisions in the Rules.
- 12) "Goods intended for immediate exportation" shall mean goods in transit only and which are imported into the Octroi Limits not for consumption, use or sale therein but are intended for immediate export without being unloaded 'en-route' to the Export Naka and are actually exported in the manner and in accordance with the procedure prescribed in the Rule.
- 13) "Octroi Leviable Goods" shall mean the goods included in the Schedule (1).
- 14) "Government" shall mean Maharashtra State Government and the Government of India but these shall not include Government owned or Government controlled Corporations.
- 15) "Specimen" shall mean the enclosed specimen of these Rules.
- 16) "Import" shall mean entering of goods into the Octroi Limits of the Municipal Corporation from any other area.
- ??
- 17) "Importer" shall mean any person/organization importing any goods into the Octroi Limit and include any person/organization having ownership of the goods at the time of import. Similarly, following persons/organizations are included in this, who purchase any material outside the Municipal Corporation Limit from the goods owned Importer/Importers in the city and does storage / sale / supply / distribution into the Municipal Corporation Octroi Limit, in spite of any body described and included hereinbefore, or not included being broker / middleman / commission agent / guarantor agent or organization / club or federation of persons irrespective of whether they are established by law or not.
- 18) "Producer" shall mean goods to be produced by carrying out various types of alterations and production processes from raw material for self production, transformation, to change its price or persons/organization/company producing by other process.
- 19) "Octroi\*" shall mean tax imposed on goods entering into the Municipal Corporation Limit for consumption, use or sale.
- 20) "Octroi Tax Receipt" shall mean Receipt duly attested by the Octroi Naka Officer in the prescribed specimen and in accordance with the conditions therein.
- 21) "Octroi Current Account Holder" shall mean any person, trader, trading organization, Public Institution/Trust or Private Company or Professional Importer to whom Octroi Current Account has been approved as per the provisions in the Rules.
- 22) "Octroi Limit" shall mean co-extensive with the limits of the Pune Municipal Corporation existing at present or will be extended or reduced, from time to time, and where agreement with the Pune Municipal Corporation for imposition of Octroi has been entered into, in accordance with the provisions of Sub Rule (4) of Section 32 of the Mumbai Provincial Municipal Corporation Act, 1949 by Pune Army Camp or Khadki Army Camp or both the Army Camps, their limits shall also be included in the Octroi Tax limits.

- 23) "Octroi Naka" shall mean Municipal Corporation post for Octroi imposition and collection.
- 24) "Octroi Officer" shall mean employee of the Municipal Corporation at the Octroi Naka for carrying out the work of Octroi tax.
- 25) "Specified" shall mean existing vide any Rule as on to-day for implementation or determined by Municipal Corporation Commissioner by any order.
- 26) "Rules" shall mean Rules framed by the Municipal Corporation vide Sub Section (1) of Section 149 of the Act for the purpose of levy of Octroi, Assessment and Recovery.
- 27) "Standing Orders" shall mean Standing Orders relating to the collection of Octroi made by the Hon. Municipal Corporation vide Section 466 (1) of the Mumbai Provincial Municipal Corporation Act, 1949.
- 28) "Schedule" shall mean the Schedule enclosed with these Rules.
- 29) "Section" shall mean Section of the Mumbai Provincial Municipal Corporation Act, 1949.
- 30) "Traffic Pass" shall mean permission given by charging fee as per the Rules against the goods brought by the Importer for exporting these immediately.
- 31) "Value of the Goods" shall mean cost determined vide Rule 16 for the purpose of collection of appropriate Octroi Tax.
- 32) "Vehicle" shall mean vehicle having two or more wheels assembly for the use on road, which goes ahead with the help of machine. Power used for moving such vehicle may be created by the internal force or by external means. However, this does not include vehicles, which are used as machines.

## CHAPTER - 2

### To impose Octroi, To make Assessment and to Collect

- 3) Octroi Naka and Export Naka:  
Octroi Naka and Export Naka are one and these have been specified in Schedule 2.
- 4) TO IMPOSE OCTROI AND MINIMUM AND MAXIMUM RATES FOR THE SAME.
  - 1) Subject to the provisions with respect to the Rules made by the Act, Octroi leviable goods indicated in the Column (2) of the Schedule (1) and their minimum and maximum rates, the Octroi will be levied for the purpose of consumption, use and sale in the Municipal Corporation Octroi Limit.
  - 2) Rate of Octroi Tax being levied through Municipal Corporation, on any goods, shall not be lesser than the specified in Column (3) of the Schedule (1) and shall not be more than the maximum rate specified in Column (4).
  - 3) Minimum rates shall be effective after the Government approval for minimum and maximum rates of Octroi Tax. Municipal Corporation is empowered to increase the rate, from time to time, up to the limit of the maximum rate. It will not be essential to seek Government approval for the same, from time to time. However, in case if Octroi is to be levied more than the maximum rate or less than minimum rate, then in that case, prior permission of the Government shall have to be taken.
  - 4) While carrying out framework of the Octroi Tax Rate, while increasing or decreasing the rate under these Rules in case of various items and their types and goods included in Column (2) of Schedule (1), Municipal Corporation shall be empowered to make different assessment rates.
- 5) OCTROI TAX SHALL BE ACCEPTED ON THE OCTROI NAKA BY DEMAND DRAFT, BY PAY ORDER, AS WELL AS CREDIT CARD WHERE SUCH FACILITY IS AVAILABLE APART FROM CASH AMOUNT.
- 6) TO DISPLAY RATES OF OCTROI TAX:  
  
The Commissioner, from time to time, shall arrange to prepare the list of the goods attracting Octroi and shall specify in it, as to how much Octroi rate will be levied on particular goods. This list shall be placed on each Octroi Naka at such place from where it shall be clearly visible.
- 7) HOW OCTROI TAX COLLECTION SHALL BE DONE;

Octroi tax can be collected as per the orders of the Commissioner, by appointing Officer and employees of the Municipal Corporation for the purpose, or if deem fit by the Commissioner, contract for collection of Octroi Tax shall be given with the approval of the Standing Committee, at a time, maximum for one year.. At any period of the year or the Commissioner, with the approval of the Standing Committee, shall appoint a person as Agent for this purpose and Octroi Tax can be recovered accordingly or with the order of such person.

- 8) CALCULATION OF THE INCOMPLETE RUPEE OF THE OCTROI TAX TO BE ROUNDED OF; while calculating the Octroi Tax, the amount upto 49 Paise will be ignored and the amount of 50 Paise or above will be converted into next rounded complete Rupee.

- 9) RATIO OF ROUNDING OF THE WEIGHT;

When Octroi Tax is assessed on the basis of weight, that time, Octroi rate will be levied in minimum of 10 kg. Multiples of the weight. Particular material and quantity of less or more part of 10 kg. Weight, ratio will be taken as follows: -

10 kg or lesser than 10 kg: - will be taken as exact 10 kg

More than 10 kg but not more than 20 kg: - will be taken as 20 kg

More than 20 kg but not more than 30 kg: - will be taken as 30 kg

And accordingly, next quantity will be taken at 10 kg Multiples.

- 10) PROVISIONS FOR DETERMINING WEIGHTS OR MEASURES;-

- 1) In case if Octroi is payable on the total weight or measurement of the goods, then in that case, weight or measure will be taken into consideration along with the weight of the package or along with the weight of the boxes.
- 2) Weight of Octroi leviable goods will be treated as difference between weight of the vehicle along with the goods and weight of the vehicle without the goods, when goods are brought into the vehicle.

- 11) EXPENSES TOWARDS ENSURING WEIGHT OF THE GOODS, DESCRIPTION ETC.;

With a view to ascertain description of the goods, weight or relating to other, as the condition may be, with reference to the goods brought to the Naka for import or for export, when Naka Officer asks the Importer/Person in whose possession the goods are.. Will, at his own expense, carry out actions of unloading the entire or part of it from the vehicle, will weigh or at the same time load, etc.

- 12) IT IS THE DUTY OF THE VEHICLE DRIVER TO STOP ON THE OCTROI NAKA; -

With a view that it should be possible to ascertain for Octroi Naka Officers whether there are any goods that will attract Octroi Tax in case of any vehicle

or any type of conveyance, the driver of the above mentioned vehicle or conveyance shall halt his vehicle at the Octroi Naka.

13) EVERY INDIVIDUAL WHO BRINGS GOODS IN THE OCTROI LIMIT HAS TO STOP AT THE OCTROI NAKA; -

At the time of bringing goods into the Octroi Tax Municipal Corporation Limit, every person shall stop at the Octroi Naka to determine by the Octroi Naka Officer, whether the goods in possession of the said person are liable for Octroi or not.

14) RIGHT OF CHECKING GOODS LIABLE FOR PAYING OCTROI TAX;

1) The person bringing any goods into the Octroi limit or the person who accepts the goods coming from outside of the Octroi limit, on asking about the same by the Officer authorized by the Commissioner and to determine as to whether Octroi Tax is payable or not on such goods and to decide the amount of Octroi Tax, shall carry out the following formalities till the extent it is essential: -

A) If the address of the Head Office of the Importer mentioned in the Import Goods Bill/Invoice is in the Municipal Corporation limit and delivery of the goods may out of the limit, the amount equivalent to octroi will be taken and transit pass will be issued and the driver while going out of Exit Naka should take remark from the exist Naka officer/writer and then deposit amount will be refunded to him at Import Naka.

B) All the goods or part thereof, as asked by the Officer, shall be unloaded and again loaded at own cost;

C) The Officer shall be allowed to inspect the goods, carry out checking or shall be allowed to put stamp on it, seal the same or shall allow to do marking by any other way for the purpose of recognition of the goods;

D) The animal or vehicle on which the goods have been loaded, such animal or vehicle shall be allowed to be inspected and checked by such Officer;

E) Information available regarding such an animal or goods shall be provided to the Officer and any available bill, invoice or document of the same nature shall be shown;

F) Written declaration shall be made regarding correctness of the documents and accuracy shown to the Officer.

2) Person who is having possession of such a vehicle shall fill in Agreement Letter in Specimen 1, indicating complete and accurate information regarding the goods being carried in such vehicle e.g. quantity of goods, weight, particulars, etc. Xerox copies of original price of the goods shall be given therewith.

3) If the person bringing any vehicle or package in the Octroi limit or the person accepting from outside of the Octroi limit denies to ascertaining by the Officer authorized by the Commissioner as to whether there is anything Octroi leviable thing/article/goods, etc. in the vehicle or package,

then in that case, such Officer shall take the same vehicle or package before the Magistrate or Officer appointed by the Commissioner and the Magistrate or the Officer shall arrange to inspect in his presence.

4) Importer/Driver of the vehicle will bear the expenses for taking the Said vehicle, animal or package before the Magistrate or before the Officer Appointed by the Municipal Corporation or if the person does not pay the Expenses incurred by the Officer, then it will be treated that the Expenditure incurred is payable as Property Tax itself and will be Recovered by distress and sales of the movable property and by selling or By seizure of the immovable property and by selling recovery will be Made from the said person or will be recovered through the Civil Court.

15) LIST OF THE MARKET RATES TO BE PREPARED BY THE COMMISSIONER; -

The Commissioner shall, from time to time, by taking into consideration the wholesale market prices, will prepare the list of Market Rates by determining the value of the goods for the purpose of assessment of the Octroi Tax and at least once in a year such change should be made.

16) TO DETERMINE PRICE OF THE GOODS LIABLE FOR OCTROI TAX:-

- A) If the original cost of the goods is submitted by the Importer and if it is accepted by the Officer, then price of the goods means the original cost of the goods.. Duly ascertaining discount/concession/deduction.. Original cost together with this, plus, the goods transport charges if payable, labour charges towards good loading, unloading, transportation charges, insurance, production fee, sales tax, sales fees, surcharge, service tax, excise fee, any other fee, administrative charges, vend fee, turnover tax, value added tax and all other incidental expenses borne by the Importer/the person possessing the goods till the goods reach in the Octroi Limit.
- B) Where original cost of the goods is not proper, then the Octroi Officer will determine value of the goods as per the list of Market price under Rule 15.
- C) However, if maximum retail price (MRP) is specified on the goods, then in that case 70 per cent of the maximum retail price shall be taken.
- D) In case Naka Supervisor/Naka Officer is not sure about bill of imported goods or there is significant difference between bill of imported goods being submitted and market value fixed by Municipal Corporation, the amount equivalent to the value of goods fixed as per market value determined by the Municipal Corporation will be taken as deposit. In such cases the Head of the Octroi Tax shall hear the plea of Importer and then final decision will be taken. In such cases importer should submit written application along with required papers to the Head of Octroi Tax and final decision should be taken within 30 days. Wherever necessary, importer should be given refund.

17) OCTROI TAX COLLECTION OF THE GOODS IMPORTED BY RAILWAY, STATE TRANSPORT CORPORATION, AIR OR BY POST:

Octroi Tax shall be assessed by the rate determined relating to the original cost of the goods imported through Railway, State Transport Corporation, Airway or by Post. Similarly, Railway Receipt, Parcel Way Bill, Customer Import Entry, Motor Receipt, etc. will also be considered for rate determination. However, if disparity is observed between description and weight in the documents submitted at the time of carrying out inspection, then the Octroi Tax will be assessed as per the actual description and weight of the goods.

18) SPECIAL PROVISIONS IN CASE OCTROI TAX IS NOT REMITTED:

- 1) If the Octroi tax amount is not paid on demand made by any person authorized by the Commissioner, then, such person can seize any such goods or part thereof, can detain the goods on which it is proper to assess Octroi Tax and as a result of its sale and in accordance to this, whatever expenses incurred, if tax demand amount is sufficient from out of this sale, such portion can be seized and can be detained. Thereafter, he shall hand over list of such goods along with the written notice in Specimen 'D' to the person who was having possession of the goods.
- 2) If there is possibility that any seized property may get rotten immediately or in case, the expenses of keeping such property in possession are more than the Octroi Tax amount, in such event, the person who has seized the property, must inform to the person in whose possession the property was, that the same would be sold immediately and if the Octroi amount and expenses incurred in connection with the seizure are not paid immediately, the property shall be sold accordingly or arrangement of the sale shall be made.
- 3) Any time before the commencement of the sale, if the person from whose possession the property was seized, if the amount towards the expenses incurred is remitted to the Municipal Corporation, then, the Commissioner shall consign the seized property to the person.
- 4) If the amount is not remitted, then, the property will be sold and the amount received after the sale, shall be utilized for expenditure like remittance to Octroi Office and seizure, deduction of expenses in connection with the sale.
- 5) If there remains excess amount after sale, it should be credited in the Municipal Corporation fund and in case the written application is made to the Commissioner within 6 months from sale, the same amount can be given to the person in whose possession the property was at the time of seizure and if no such application is made, then the amount shall be the property of the Municipal Corporation.
- 6) The expenditure in connection with the seizure of the property vide this Rule shall be determined as directed in this regard by the Commissioner. However, such expenditure shall not be more than 10 per cent of the Octroi Tax amount payable.

19) RIGHT OF THE OFFICER OF THE FLYING SQUAD TO CHECK AT ANY TIME THE GOODS IN THE OCTROI LIMIT WHICH ARE LIABLE FOR OCTROI TAX:

- 1) Any Officer in the flying squad appointed by the Commissioner for this work will compel, at any time, to stop the person or vehicle driver who is having possession of the goods within the Octroi limit for inspection as to whether proper and reasonable Octroi Tax amount of the goods has been remitted on the concerned Octroi Naka. At such time, the particular person or vehicle driver shall stop forthwith and as specified in Rule 16 Sub Rule 1, Volume A to D, if the flying squad Officer tells, the compliance of the same shall be made.

20) COLLECTION OF OCTROI TAX LEVIED LESS BECAUSE OF MISTAKE OR DUE TO ERRONEOUS CALCULATION:

The Commissioner shall be empowered to demand from the Importer the amount collected less, in case if he observes that because of mistake or due to erroneous calculation, the Octroi Officer has collected lesser amount than the proper and reasonable Octroi Tax. If such demanded amount is not remitted, it will be presumed that the Octroi amount is receivable against Property Tax and accordingly, movable property of the concerned person evading Octroi will be taken into possession and will be sold or possession of the immovable property will be taken and sold or shall be recovered through the Civil Court. In case whether it is noticed by the Importer that the Octroi Officer has recovered more tax amount than proper and reasonable because of mistake or due to erroneous calculation, the Importer shall make an application to the Office in Specimen – 3 for within thirty (30) days from the date of import.

21) RIGHT OF SENDING DEMAND LETTER: -

From the point of view of benefit of the income of the Municipal Corporation when the Commissioner may deem fit to send Demand Letter as per Specimen 'E' or in any suitable specimen and at that time, shall inform the Importer to fill in the Demand Letter as regards the goods imported and duly signed by self. The Importer shall send the above Demand Letter by filling in the true particulars and by signing, within 15 days to the Commissioner. The Commissioner shall demand to the above person the Accounts related to the goods imported or proof and detailed information along with the documents regarding the goods or short details of the proof. If it is observed after the Demand Letter is received back from the Importer based on the particulars specified with the Octroi Tax is payable or if, as per convincing opinion, it is noticed that the information in the Demand Letter regarding receivable is erroneous, the receivable amount demanded by the Commissioner shall be paid forthwith, if the said amount is not remitted, it will be treated that there are receivables against property tax and detention of the movable property shall be made and sold or immovable property will be seized and sold or will be recovered through the Civil Court.

22) REGARDING OCTROI TAX ON IMPORTED VEHICLES/MACHINES IMPORTED WITHIN OCTROI LIMIT OF PUNE MUNICIPAL CORPORATION FOR GOVT. STANDARDIZATION (TESTING)

In case of the vehicle/engine brought in the Pune Municipal Corporation Limit from outside Pune Municipal Corporation Limit for Government standardization testing at A.R.I., after said standardization while taking out such vehicle out of import tax limit of Pune Municipal Corporation within 6 months from date of import, out of the total Octroi tax amount, 10% Octroi will be levied and 90% amount will be taken as deposit and if there is no change in the original nature in the vehicle/engine, no any process is done or no sale is effected/no change in ownership is made then 90% deposit amount will be refunded at same Naka within aforementioned period.

23) REGARDING OCTROI TAX IN RESPECT OF WORKSHOP/ DEMONSTRATION / ITEMS COMING FOR EXHIBITION / GOODS IMPORTED IN THE PUNE MUNICIPAL CORPORATION LIMIT FROM OUTSIDE OF THE PMC TERRITORY:

Since articles and goods etc. coming from outside of the Pune Municipal Corporation limit in the Municipal Corporation limit for workshop/demonstration /exhibition will be going outside of the city limit without effecting sale and in the same condition, 10% amount will be levied as Octroi Tax out of the total calculation of the Octroi amount and 90% amount will be accepted as deposit. The goods shall be taken only to the place where exhibition is going to be held. Similarly, the goods taken back from the same Octroi Naka from which Naka the goods were imported within 6 months from the date of the import, 90 % deposit amount will be refunded at that time, on the exit Naka.

- A) Regarding the octroi on the articles, machinery, machines etc. brought into the boundaries of Pune Municipal Corporation for the repair – The Octroi amount will be fixed for the articles, machinery, machines etc. brought into the boundaries of Pune Municipal Corporation for the repair and returning back within 6 months after repair, out of said octroi amount, the receipt will be made for 10 % amount of octroi tax and receipt of deposit will be made for 90 % amount. If after completion of the repair within 6 months goods are taken out from the Naka where deposit has been given, the deposit amount will be refunded to importer. If goods are not taken out within 6 months, deposit will not be refunded.
- B) The octroi tax should be deposited on vehicles as per rules, if the importer is residing within boundaries of Municipal Corporation but while purchasing the vehicle he had shown the address beyond the boundaries of Municipal Corporation and registered the vehicle or obtained traffic pass and the said vehicle is being used within the boundaries of Pune Municipal Corporation.

**NOTE:** - For acceptance of the 10% Octroi Tax amount and 90% deposit amount specified in Rule 22 and 23 it shall be essential to make an application to the

Municipal Corporation Octroi Office 15 days in advance for prior approval from the Head of the Octroi Tax.

Sub Instructions with reference to the General Body Meeting Resolution No. 474, Dt. 25/02/2008 are being included in the following Octroi Tax Code of Rules.

24 A) It will be binding on the Importer/Transporter/Agent coming on the Naka for remitting the Octroi Tax to write the MRP in the Agreement Form in case it is printed on the goods. Similarly, the goods imported from abroad or if it is of foreign make, it shall be binding to write Foreign Goods while filling in the Agreement Form.

B) While distributing the goods to the traders, entrepreneurs, persons consuming the goods, it shall be binding about ascertaining on the part of transporter that the goods imported in the market, each parcel bears purchase bill which is produced on the Octroi Naka and Number of the Octroi Receipt paid thereon, and its price and date of the Octroi Receipt and other particulars.

C) Octroi compliance shall be completed within 10 days by the person accepting the goods received through Post Parcel. If it is not done, it will be treated as Octroi evasion and action will be initiated accordingly.

D) In case Octroi has been remitted by the Importer on the Octroi Naka by submitting documents for compliance and afterwards, on receipt of the original bills of the same goods through Post, Courier or by other source, if the price of the goods is more than the price admitted earlier to the Octroi Naka, difference in the price shall be paid by the self.

E) As regards goods imported through Travel, the concerned travel agency, while entering into the Municipal Corporation limit, initially, shall halt the vehicle and submit Xerox copies of the original bills of the entire goods imported in his vehicle and original price of all these goods, original Bill Number, Number of Parcels, Name of the person to whom the goods belong, etc. particulars by making list of all these documents and take its acknowledgement. After this, all such goods should be imported at the business place and then only shall release after compliance of the Octroi and Monthly Report regarding the same shall be submitted to the Municipal Corporation (Octroi Office).

F) While distributing the goods imported by the transporter to the persons.. Traders, entrepreneurs.. After Octroi compliance as per the above A, B, C, D, E in case of inspection by Flying Squad, if it is noticed that compliance of the above Rules has not been made, then in that case, it will be treated as Octroi evasion and action shall be carried out.

J) It shall be essential that the Importer should take acknowledgement of the submission of the original bills to the Checking Inspector at the same time when the Flying Squad has carried out the checking of the goods in the vehicle. Bills/documents submitted thereafter shall not be admissible.

It is recommended to the General Body Meeting that the approval be given to the following amendment in respect of the Octroi Tax proposed Rule vide Law Committee Meeting Resolution No. 29 Dt. 10/10/2007.

Amendment: -

- 1) In the event that if the citizens bring to the notice that the unloading is being done in the Municipal Corporation limit without paying Octroi, they will be paid 15% of the Settlement Fee that will be credited and the concerned employee will be given 5% Prize. Similarly, if the Officers/employees of the Octroi Department catch hold of the vehicle, which has not paid the Octroi, they will be given 20% prize out of the Settlement Fee.

### **CHAPTER – 3**

#### **EXEMPTION**

1. No any Octroi Tax shall be payable in respect of the following goods brought by The following organizations, as specified in Schedule 3, at the address mentioned Which are in their name and for their use.

#### **26) LIST OF THE GOODS ON WHICH IMPORT SHALL NOT BE PAYABLE**

- 1) The material which has been used at the time of import only and is not imported for the purpose of sale, personal goods, domestic goods and private and personal use articles of the passengers coming by Airway, Seaway, Waterway, Railway or by Road,
  - A) Except the material on which the Custom Duty has been assessed
  - B) Octroi will be levied on any kind of free goods/articles.
- 2) Material received by the Officers of the Armed Forces only for their soldiers and Camp staff for their direct and other use and clothes, etc. (food and beverages not included) essential articles, however, when such goods are brought into the Octroi limit, at such time, Certificate of the Command Officer shall be produced stating that the use of the material is intended as specified above.
- 3) Magazines newspapers, (Octroi will be levied on all kinds of scrap papers) Answer papers) of the examination sealed in an envelope (except blank or unused answer papers) old documents of the Office or currently used documents.
- 4) Chemical fertilizers.
- 5) Material imported by Railway, Sea or Airway and material which has not been moved from the premises of Railway, Dock, Port, Wharf, Airport, Registered material meant for export to be sent by the same road.

- 6) Material which was in direct use before importing into the Octroi limit and being imported in the Octroi limit for temporary purpose, to be re-exported, e.g. Drama, Public show, Circus, etc. material, Pollution Testing Machine.
- 7) All the children prohibitive equipment for the purpose of family planning, medicinal substances and apparatus, at the same time, Aids medicines imported by the recognized institutions for Aids Patients (indented by the Government for the use of the Government)
- 8) A) Octroi exemption shall be there in respect of the material imported in the limit by institutions belonging to blind, handicapped, charitable, similarly, institutions of the rehabilitation of the handicapped soldiers at Khadki and Cantonment.

B) Handspun cloth and hand woven Khadi cloth (Material shall be got certified from the Maharashtra State Khadi & Village Industries Board, Mumbai or Khadi & Village Industries Commission, Mumbai subject to the condition and under this entry, grant of exemption in Octroi Tax payment will be given.)

- 9) Any kind of salt including Saindhav and Black Salt.
- 10) Electricity
- 11) Empty boxes of Treasury supplied by the Reserve Bank of India to their Agency Banks for Government Fund with a view to packaging or for sending to the main Offices of the Bank.
- 12) All kinds of educational notebooks, text books, vikasmala, guides, expected sets, question-answer sets, school slates, colour chalk stick, compass boxes, school operation boxes, geographical maps, water colours, all kinds of footrules, slate pencil, religious books, all types of language books and reference books used in educational program, imported by any Importer in the Municipal Corporation limit for the use of primary, secondary, higher secondary, college and higher colleges Degree/Diploma. Films imported by the Government recognized educational institutions for free exhibition to the students.
- 13) White paper for printing supplied by the Government of India at concessional rate.
- 14) Following items material/sub appliances relating to Solar Energy
  - 1) Flat plate solar storage
  - 2) Centralize and tube type solar storage
  - 3) Solar cooker, lanterns working on solar energy
  - 4) Solar, water heaters and machinery
  - 5) Air/gas/liquid heating machinery
  - 6) Solar melting equipment and machinery
  - 7) Solar furnaces and dyslisen system
  - 8) Solar thermal and solar pump based on solar light voltage conversion
  - 9) Solar energy producing machinery
  - 10) Solar Light Voltage Module for water scooping out and for other functions
  - 11) Wind mills and energy producing equipment, made to order
  - 12) Electric Generators and pumps operated on air energy and any special equipment
  - 13) Bio gas machines and bio gas engines
  - 14) Agricultural equipment producing energy and Municipal Corporation garbage conversion equipment
  - 15) Equipment for use of sea waves and thermal energy
  - 16) Spare parts for solar energy machines.

It will be in order that the importer submits the certificate issued by the concerned Government regarding spare parts of the solar energy machines.

- 15) As per the two-party agreement of the Government of India if the equipment are coming in the Municipal Corporation limit free of cost, Octroi exemption shall be given on the same. Certificate from the Government of India will be admissible for this purpose.
  - 16) If any machine is made in the Municipal Corporation limit and if it is to be dispatched elsewhere for exhibition, then in that case, it should be dispatched as per Y Pass. In the event of re-import of the same, no Octroi will be levied (Z Pass/Free return pass)
  - 17) No Octroi exemption will be granted if the material is purchased by the Municipal Corporation for the work of Municipal Corporation in the event that Municipal Corporation or supplier/contractor imports it.
  - 18) If machine, equipment, etc. to be imported for demonstration towards the Government/Semi Government Office work, it shall be essential to take Octroi Exemption Certificate duly signed by the Chief of the Octroi Office or by his authorized Officer on admitting the letter having signature of the duly authorized Officer of the concerned Office in the Octroi Tax Office.
  - 19) Documentary films and Indian News Review Films owned by the Recognized Government and Published by the Government.
  - 20) If the goods are imported by the Government or any other organization and if such material has been imported as an aid to the helpless people or animals in the event of famine, fire, flood and such similar evils or if the goods are to be distributed at concessional rate. However, in this case, duly signed certificate of the Collector or that of responsible Government Officer appointed for this purpose, shall be admitted at the time of importing the material.
  - 21) Material which has been sent out of the Municipal Corporation limit and if the party to whom it is sent has refused to accept it and if it is returned to the producer within 6 months, no Octroi will be levied on it on producing the essential documentary proof to the satisfaction of the Commissioner or the Authority appointed by him. However, at the time of sending the said goods out of the Octroi limit, the Octroi refund goods shall not have been called back by the sender or shall not have taken it.
  - 22) **GOVERNMENT RESOLUTION:-**Government approval is being accorded for Pune Municipal Corporation Information Technology area related industries on purchase of raw material and machinery (Original capital goods) Octroi tax exemption amendment Rule Octroi Tax/Octroi Tax Code of Rules vide Section 149(2), 455(2) of the Mumbai Provincial Municipal Corporation Act, 1949 (Government Decision Number PMC 3005/374/Pra.Kra.82/06, Navi-22, Mantralay, Mumbai 40-0 032, dated 25 January, 2006).
- 1) Octroi exemption shall be legally acceptable upto 11/07/2008 to the I.T. area related industries. For this
  - 2) Letter of Intent / Letter of permission from the Authorized Officer / Manager, District Industrial Centre, Pune or Software Technology Park of India or Hon. Development Commissioner, Industries, shall be essential.

- 23) The goods imported for the arrangement of Commonwealth Sports Competition will be exempted from Octroi with prior permission of the Commissioner.
- 24) The goods imported for the arrangement of Sports Competitions arranged by Central Govt., State Govt. and Local Self-Govt. Institutions will be exempted from octroi with prior permission of the Commissioner.

NOTE:- Except Sr. No. 12 and 14, the said import of goods shall only be for the use of the Government/Owned by the Institutions as well for the work of the organization. Similarly, it shall be essential to submit Octroi Exemption Certificate issued by the Corporation at the time of import of the goods/articles.

## **CHAPTER – 4**

### **GOODS TO BE EXPORTED/DESPATCHED IMMEDIATELY**

- 27) Goods to be immediately exported/dispached: -

Immediate export/goods to be conveyed and articles which are in transit and which are not imported in the Municipal Corporation limit with a view to use, investment and sale, 'en route' to the Export Naka, it is to be immediately dispatched without any detention in the specified route and specified in the Octroi Standing Orders as per exit related process and conditions, within three hours from the time of import or as per concession of the provisions contained in the Standing Orders within maximum 72 hours from the time of import. While the goods to be conveyed to the Export Naka without unloading 'en route', not changing possession because of sale or any other reason, without changing form, condition or nature by any process of manufacture or otherwise, not loading other material, the goods will be exported by the route fixed by the Municipal Corporation. Such goods shall be called 'goods to be exported immediately'.

- 28) ROUTE OF THE GOODS TO BE EXPORTED IMMEDIATELY:-

Traffic routes have been fixed by the Municipal Corporation vide Schedule "4" relating to the goods to be immediately exported out of the Municipal Corporation limit from the Import Naka.

- 29) OCTROI LEVIABLE GOODS AND GOODS TO BE IMMEDIATELY EXPORTED TO BE DESPACHED BY THE SAME VEHICLE: -

If Octroi leviable goods and goods to be immediately exported are arrived at the Octroi Naka, then in that case, Octroi leviable goods and goods to be immediately exported shall be separated and Octroi leviable goods and goods to be immediately exported shall be carried away by different vehicles.

30) INVOICE OR VEHICLE IN RESPECT OF THE GOODS FOR IMMEDIATE EXPORT/GOODS TO BE DESPATCHED APPEAR TO BE SUSPICIOUS:-

If Invoice or vehicle in respect of the goods for immediate export/goods to be dispatched appear to be suspicious, the Importer or person in whose possession the goods are there, and if he asks for the Transit Pass relating to such immediate conveying vehicle, he shall be given a Transit Pass by accepting Deposit amount on the basis of value specified in the Invoice or as per the rate fixed by the Municipal Corporation at the market value of the goods and refund of the deposit will be given to driver of the vehicle while going out of the exit Naka and after obtaining remark on the transit pass by Exit Naka Officer/writer and verifying necessary document at Import Naka. .

## CHAPTER – 5

### REFUND

31) REGARDING REFUND OF THE OCTROI TAX IN RESPECT OF THE GOODS LEVIABLE FOR EXEMPTION: -

If the Octroi Tax amount is collected against the goods specified in Chapter – 3 and Schedule 3 from the organizations, although the goods have been brought in their name and for their use, then in that case, refund of the Octroi Tax amount will be given as per the procedure laid down in the Standing Orders.

1) Refund to be given at the time of exit of the goods from Octroi limit of Pune Municipal Corporation, which are imported for consumption, use or sale

If the goods imported for consumption, use or sale are taken out of the Octroi limit of Pune Municipal Corporation, 90 % refund will be given on currently recovered import tax as per terms and conditions in the paragraphs “a to h”.

(a) The refund of import tax will be given to only that person who is importer or the agent as per the provisions of Standing Order.

(b) Such goods should be taken out of the Octroi limit of Pune Municipal Corporation within six months.

(c) The goods should be taken out of the Octroi limit of Pune Municipal Corporation as indicated in Standing Order.

(d) The amount of refund to be given for each Exit Certificate should not be less than Rs. 10/-

(e) The original or apparent appearance of the goods should not be changed in any manner or otherwise from the date of import. However, the significance of this clause will not be applicable to following goods: wood or planks made from it, beams and spar, pulses made from grain and Tur, Tapkir and Bidis made from tobacco, Murmure made by frying the rice, flours made from wheat and other grains.

(f) The goods should not be sold to any person residing within the boundaries of Municipal Corporation. However if first time since the import of goods they are sold to the person residing beyond the boundaries of Municipal Corporation and goods are taken out of the Octroi limit of Pune Municipal Corporation, said person is eligible for 90 % of refund of import tax being recovered. However, the goods should be in the possession of importer till the moment of their exit. The importer and person taking the goods out of the Octroi limit of Pune Municipal Corporation should be one and the same.

(g) As per rules the goods being taken out of the Octroi limit of Pune Municipal Corporation should be eligible for refund of import tax levied on them at the time of import.

(h) The importers should demand the refund as follows:

(1) The importers should submit application to the Hon. Commissioner.

(2) Said application should reach the office of Hon. Commissioner/Hon. Head of Import Tax within 30 days from date of exit of goods from Octroi limit of Pune Municipal Corporation.

(3) The Importers should sign this application.

(4) The papers required as per terms and conditions of Standing Orders should be enclosed with said application.

(5) Said application should comply with all provisions of Standing Orders so as to demand refund.

Said application should comply with all terms and conditions Standing Orders so as to demand refund.

2) The refund of import tax if it is levied not as per Rate Card but on the price fixed by Hon. Commissioner.

1. In case the import tax is levied not as per original Rate Card but it is recovered on the price fixed by Hon. Commissioner according to provisions of Standing Orders and if importer convinced Hon. Commissioner that recovered amount of Octroi is more than that if it would be recovered as per Rate Card, the extra Octroi amount will be refunded, however

- (a) The importers should submit application to the Hon. Commissioner.
- (b) The papers required as per terms and conditions indicated in the Standing Orders should be enclosed with said application.
- (c) This application should be signed by the importer.
- (d) Said application should reach the office of Hon. Commissioner/Hon. Head of Import Tax within 30 days from date of import
- (e) Said application should comply with all terms and conditions Standing Orders so as to demand refund.

2) If the papers required as per provisions of Standing Orders are not enclosed but in other respect the application is completely filled and if Hon. Commissioner/ Hon. Head of Import Tax is convinced that the reason being given is proper and satisfactory, he will extend the duration for submission of papers up to three months from the date of import.

3. The refund of import tax on the goods eligible for the exemption.

If the goods are exempted from import tax as per Octroi Rules but import tax is levied on such goods, the importer will be given refund as per procedure indicated in the Standing Orders.

32) APPLICATIONS ON THE FIRST WORKING DAY AFTER HOLIDAY SHALL BE ELIGIBLE:

Any kind of application or complaint as regards Octroi tax will be treated as accepted by the Commissioner within the prescribed time if it is admitted in the Office of the Commissioner on first working day after Holiday or Holidays in case the prescribed last date of the submission of such application happens to be Holiday for the Municipal Corporation.

## **CHAPTER – 6**

### **TO MAINTAIN CURRENT ACCOUNTS FOR COLLECTION OF OCTROI TAX.**

#### **33) RIGHT OF THE IMPORTER TO MAINTAIN CURRENT ACCOUNT INSTEAD OF CASH COLLECTION OF THE OCTROI TAX AT THE TIME OF ENTRY OF THE GOODS:**

1) A) At any time, with the approval of the Standing Committee, on behalf of the Municipal Corporation, the Commissioner shall direct any person, trader, trading organization, public organization/trust or private company or professional importer to maintain one Current Account at the time of importing goods into the Octroi limit on which Octroi tax is receivable.

B) Imported goods are brought into the Municipal Corporation limit for production process job work. Instead of taking full amount of the Octroi tax from such small entrepreneurs, since as per the Standing Order procedure, such goods will be going out of the Municipal Corporation limit on completion of the process within the prescribed period. The Municipal Corporation Commissioner shall direct them to open 1/10 Octroi Tax Current Account.

- 2) Current Account facility will be extended only to such professional persons, traders, trade organizations/public organizations/trusts or private companies or professional importers only from whom monthly average Octroi amount of Rupees Fifty Thousand will be worked out. For arriving at the monthly average Octroi amount, the Octroi amount of such professionals for continuous 6 months during any financial year will be taken into consideration. At the same time, the professionals who are carrying out business before the date of implementation of these Rules, shall at the time of ascertaining for the facility of Current Account, must have enclosed with the application, the cash paid receipt against the entire Octroi amount outstanding..
- 3) Octroi Current Account holder shall credit the complete amount of tax by monthly return in the prescribed specimen before 10<sup>th</sup> of every month or earlier. At the end of such period, this receivable amount will be treated as if property tax amount is receivable from the said defaulter and will be recovered by detention of movable property of the defaulter and by effecting sale or by seizure of his immovable property and by its sale.
- 4) For opening of such Account, the deposit amount as will be fixed by the Commissioner i.e. equal to one month Octroi payable amount of the Account held, will have to be kept with the Municipal Corporation as deposit without interest. Similarly, after end of the financial year, monthly average amount will be determined by considering the Octroi tax remitted during the financial year ended, and if the amount so arrived at is more than the original deposit amount, then in that case, the Account holder will have to pay the additional amount to arrive at reasonable calculated average amount.
- 5) After Octroi Current Account is sanctioned, if 6 months average Octroi amount in any financial year works out to be lesser than Rs. Twenty five Thousand, such Current Account will be closed by the Office and for recommencement of such closed Current Account, provisions of Sub Section 1,2 & 3 of these Rules

will be applicable in case of the professional account holder. With reference to the items laid down by the Rules and Standing Orders, the Commissioner or his authorized Officer can temporarily close the Account. However, if it is ensured that compliance of the shortcomings has been carried out, then the right of recommencement of such Current Account will be vested with the Commissioner or Officer authorized by him.

- 6) Because of any natural calamity if the documents could not be made available, and therefore, if Octroi tax amount could not be determined by checking the Current Octroi Account, then, out of the 6 months average Octroi amount, of the 6 months preceding such incident as well as 6 months average amount after the incident took place, whichever is more, shall be remitted as Monthly Octroi Amount.
- 7) The Current Octroi Account existing herebefore will be automatically continued as on the date of the implementation of these Rules. However, such professional Account Holders shall give Request Application regarding continuation of the new Current Account subject to the provisions of these Rules.
- 8) After sanctioning the Current Account facility, it will be binding to maintain records in the duly indicated prescribed specimen prepared by the Commissioner. Similarly, if breach is committed in the procedure laid down by the Code of Rules and Standing Orders, if reasonable and accurate octroi is not paid, then the outstanding or Octroi payable is evaded, the Commissioner or Officer authorized by the Commissioner shall have the right to close the Current Octroi Account.
- 9) A) Average monthly payable Octroi against the Octroi Account for Job work/Process work shall be minimum Rupees Twenty Thousand without interest deposit till the Octroi Account is in operation and the same shall be kept till completion of the Accounts. Procedure as regards this shall be as specified in the Standing Orders.  
B) While giving Octroi Current Account to the persons Registered as Small Industry, then, procedure shall be as specified in the Standing Orders, while taking such Octroi Account, minimum Rupees Twenty Thousand deposit amount without interest should be kept till the Octroi Account is in operation and the same shall have to be kept till completion of the Accounts. Average monthly payable Octroi amount shall be Rupees Ten Thousand.
- 10) The Company who has accepted the facility of Current Account **as per Rule 33**, If they purchase goods and intend to get the job work process carried out directly outside of the Municipal Corporation limit and then the goods are to be imported, in that case, while doing the valuation as per Rule 16, process expenses shall be included and price of the Octroi assessed goods shall be fixed and it will be binding to get the Debit Memo prepared accordingly. However, it will be applicable to the goods exported for job work outside the limit duly Octroi paid as per the provisions of the Standing Orders.
- 11) While asking for the said facility, the Importer shall make an application in Specimen 6 and the essential documents shall be enclosed therewith in support of the same. Apart from this, where the business is to be carried out the same place, building, land or vacant premises shall be got approved in writing from the Commissioner or from the Officer authorized by the Commissioner. It will

be binding to use such approved place or vacant premises only for the same business, no other use shall be done of the same.

The Importer asking for the facility of Octroi Account in connection with the Application specified in the above Sub Rule 11, after the Octroi Account facility is approved, Agreement shall be entered into the prescribed specimen with the Municipal Corporation and whatever expenses towards the same (e.g. Stamp Paper, Draft fee or any other incidental expenditure) is to be borne by the Account holder in whose favor the facility has been approved. No facility shall be granted to the Importer Account Holder unless Agreement is entered into.

- 12) After the Agreement is entered into as specified in the above Sub Rule 12 by The Approved Account holder Importer, he shall be given a Certificate in 'Specimen-I' regarding Octroi Current Account facility has been given to him.
- 13) On getting the above facility, the Account Holder Importer shall see that the Goods imported are only imported in the name of the Importer and the ownership of these goods shall also be that of the importer. Proof regarding the same shall be given to the Naka Officer at the time of importing.
- 14) No any other kind of facility shall be given except the facility of Octroi Tax Amount not paid in cash at the time of import of the goods by the above Account Holder.
- 15) Such Account holder shall, in the event of the goods brought on the Octroi Naka shall fill in Agreement Letter as per Specimen 1, regarding goods imported and hand over the same along with the essential documents. Account Holder shall submit only the original bill as regards the goods. If the original bill is not produced, then the Naka Officer shall determine the value of the said goods and accordingly, the Octroi Officer shall hand over the Debit Memo in 'Specimen-H' to the Account Holder. Irrespective of whatever specified in the Rule 16, if the amount of Octroi Tax is less as per the price determined of the goods or if it is observed that less amount has been collected, then in that case, the amount of difference in the Octroi Tax amount has to be paid on demand made by the Municipal Corporation. If the Account Holder does not pay the above amount in spite of the demand, then it will be recovered as per Sub Rule 3 of **Rule 33** as specified above.
- 16) While approving facility of Octroi Account, whatever address has been given in 'Specimen 6', it will be binding to get the imported material unloaded on the same address by making Debit Memo. Such goods shall not be unloaded directly at other place. Similarly, it cannot be sent outside of the Municipal Corporation limit.
- 17) If the place mentioned by the importer in 'Specimen 6' while getting approval For the Current Account facility, if the same place is falling short or for any other reason, if any change is to be made in the said place, then the Account holder shall seek permission by giving convincing proof. However, the right of giving such permission shall be that of the Municipal Corporation Commissioner or of the Authority appointed by him.

- 18) If the place mentioned by the importer in Specimen 6' while getting approval For the Current Account facility, if the same place is falling short or for any other reason, if any change is to be made in the said place, then the Account holder shall seek permission by giving convincing proof. However, the right of giving such permission shall be that of the Municipal Corporation Commissioner or of the authority Appointed by him.
- 19) The Importer shall submit Proforma regarding goods imported during the last month on his own in the prescribed 'Specimen 7' prepared by the Municipal Corporation within 10<sup>th</sup> date of every month and together with the same, shall Remit the amount of the Octroi Tax as per the existing rates of the goods Imported. Excuse that the bill of the Octroi Tax not received, shall not be Considered. If the said amount is not remitted in time, the outstanding Receivable amount shall be recovered from the deposit amount kept with the Municipal Corporation. In case if the receivable outstanding amount is more Than the deposit amount, such amount shall be recovered as specified in Sub Rule 3 of **Rule 33** above.
- 20) Precaution of paying the entire Octroi Tax amount, from time to time, shall be Taken by the Account holder as regards goods imported in the Octroi limit from outside of the Octroi limit through Post Parcel as well as Courier in the name of the Importer.
- 21) Although the Importer remits Octroi Tax amount within the prescribed period and as per the Monthly Proforma, till such time that the final accounts checking is completed by the Municipal Corporation Officers, employees or by the Government, after such checking some amounts will be determined against Difference in the Octroi Tax, until it is corrected into the Municipal Corporation, it will not be treated that the compliance of the Accounts has been carried out. While carrying out such checking the Account holder shall make available all the documents relating to the import of goods to the Commissioner or to the Officer authorized by the Commissioner, as deem necessary till the inspection is complete , e.g. Purchase Orders, **Invoices/Bills, Goods Inwards Notes, Fare Receipts**, Stores Register and similarly, if such goods are imported from abroad, then Bill of Entry of the foreign imported goods or any other documents of all the expenses, as well as the Register indicating the imported goods and goods in stores having all the up-to-date entries
- 22) If the business of the Importer is closed or its transfer has been effected or if it Is sold and the change in ownership right has taken place. Then, in that case, Whatever outstanding receivables shall be there against the Octroi Tax in the name of the original Account holder, the responsibility of its remittance shall be that of the new Importer. Responsibility in this respect about compliance of all the legal matters will be that of the original Account holder. Similarly, the Commissioner can deny permission for such change. If the Account business is to be closed, pre intimation shall have to be given two months in advance.

**34) REGARDING CLOSING OF THE CURRENT ACCOUNT:**

The Current Account shall be closed as per the procedure laid down under the Standing Orders, in case if the importer has to closed the facility who has been made available Octroi Tax Current Account Facility.

**35) TO MAINTAIN WAREHOUSE FOR THE OCTROI LEVIABLE GOODS:**

Commissioner, for holding the Octroi leviable goods against which Octroi Tax Amount has not been paid or for temporarily keeping in the Octroi limit but the intention is to export these goods, which has been declared, Bonded Warehouse Permit can be held by Traders and Transporters. It is essential to have Current Account with the Importer, for this purpose.

**36) SPECIAL ARRANGEMENT FOR THE COMPANIES ENGAGED IN TRADING OF WHOLESALE DISTRIBUTION OF THE 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, the Municipal Commissioner may permit such companies to render monthly statements showing the imports and exports and amount payable. It will be binding on the companies to send monthly statements and the amount payable regularly before 10<sup>th</sup> date of the next month.
- 2) The said companies shall give such information or particulars and shall produce such documents as the Commissioner may deem necessary. The said companies shall also furnish such deposit without interest as the Municipal Commissioner shall consider sufficient to cover the amount which may at any time be due from such companies in respect of such dues.
- 3) Any amount found due to the Municipal Corporation after the Accounts are finalized as per the provisions under the above Sub Rule 1, may, if not paid on demand shall be recoverable by the Municipal Corporation Commissioner, as specified below.
  - A) From the deposit amount referred to in Sub Rule 2 OR
  - B) If the said deposit amount be insufficient, by distress and sale of the movable property or by attachment and sale of the immovable property as if the amount due were a property tax due or by having recourse to Civil Court.

**37) SPECIAL ARRANGEMENT TOWARDS COLLECTION OF OCTROI TAX AMOUNT IN RESPECT OF THE GOODS ENTERED INTO MUNICIPAL CORPORATION OCTROI LIMIT BY GOVERNMENT OFFICDES:**

Goods imported into the Municipal Corporation limit for consumption, use or sale or the material ownership of which, is that of the Maharashtra State Road Transport Corporation, Canteen Stores under the purview of the Defense Ministry of the Indian Government or Central Government or State Government run on commercial basis, any Public Institutions set up by Law, the Municipal Corporation Commissioner shall make special arrangement towards collection of the import tax amount from the concerned establishments as per the provisions under the Rule.

**38) ARRANGMENT FOR THE RECOVERY OF OCTROI ON GOODS IMPORTED BY THE COLLECTOR AND THE DISTRICT MAGISTRATE :**

1)The Commissioner may, whenever food grains 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, 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, shall 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 5<sup>th</sup> 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 particulars as the Municipal Corporation Commissioner may deem necessary and shall make such deposit available 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 Municipal Corporation after taking account as provided in Sub Rule 1 may, if not paid by the Collector and the District Magistrate on demand, shall be recoverable from the deposit referred to Sub Rule 2 or if the said deposit is insufficient, shall be recovered by having recourse to a Civil Court.

## **CHAPTER – 7**

### **MISCELLANEOUS**

#### **39) RETURN OF GOODS AND OCTROI EXEMPTION:**

The goods that are carried outside the limit with the intention of bring it back and brought back in the limit after some time, the Octroi Tax Exemption shall be given in respect of such returned goods on the terms specified below.

##### **1) MAIN GROUPS OF SUICH GOODS ARE AS FOLLOWS**

- A) Various types of goods which are carried outside the octroi limit with the intention of bringing it back.
- B) An item which has been imported in the Municipal Corporation Octroi limit once by paying octroi and identity of which can be recognized. If such an item is to be sent and brought back, again and again with reference to the octroi limit, in such an even, if permission of the Chief of the Octroi Office is taken once, these will be exempted from halting at the Naka while the goods are taken in and out e.g. Machinery/JCB, tools and apparatus and other articles, laptop, testing machine, bore well machine, etc.
- C) Various containers which are sent outside the Octroi limit with the intention to bring these back and accordingly, the containers which shall be coming back (e.g. empty gas cylinders, barrels, empty tins and empty bottles).

##### **2) APPLICATION FOR GOODS RETURN AND RECORDING**

K) While the goods are being carried, since these are to taken outside limit with the intention to bring back and such entry in this respect shall be taken at the time of bringing it for the purpose of Octroi exemption. Application of such contents as per Specimen '12' shall have to be produced together with the goods by the concerned person at the concerned Octroi Naka.

KH) The mention of particulars of the concerned material, make, type of production, production number, weight, quantity, price, etc. shall have to be made by the person in his application, as specified in the said Specimen.

G) Naka Officer on the Octroi Naka shall carry out checking that the goods are as per said particulars.

GH) On completion of checking of the particulars with reference to the goods, the concerned Octroi Naka Officer shall recover Rupees One Hundred (Rs. 100/-) from the concerned applicant towards "Clerical Expenses for recording of the returned goods" and shall

hand over to him the printed receipt as per Specimen 'N', bearing the said title.

CH) Application vide the above Number 2 K shall have to be stuck by the Naka Officer to the Office Copy of this receipt.

### 3) PERIOD OF GOODS RETURN AND OCTROI EXEMPTION

K) Only **two month's** time shall be given for bringing back these goods into the Octroi limit and mention accordingly to that effect shall have to be made in the application vide Sub Rule 2 Volume K and on the receipt as per Sub Rule 2 Volume GH.

KH) Period of the record regarding the said return of the goods shall be counted on the basis of date by excluding the date when the noting of the goods was done at the time of export of the goods.

G) In the event that the goods that have been entered have been brought back at the concerned Naka in the Octroi limit within the period, the complete Octroi Exemption shall have to be given. The Importer shall, for this purpose, return the original receipt vide the said Sub Rule 2 Volume on the concerned Naka. Naka Officer shall ensure about returned goods brought to the Naka and the goods in the original application and those in the said receipt. While getting ensured, if it is observed that the same goods have been brought back as per the original record, Octroi Exemption shall have to be given to it and in support of it, the importer shall be given the documents having title "Exemption Pass of the Returned Goods" in Specimen "O". Similarly, the said original receipt vide the Sub Rule 2 Volume GH shall be stuck to the Office copy of the to the Octroi Office Exemption Pass. The concerned Naka Officer shall ensure that the exporter importer are the same person.

### 4) CANCELLATION OF ORIGINAL NOTING AFTER RETURN OF THE GOODS.

K) As the amount going to be recovered under the above said Sub Rule 2 Volume GH towards entry of the returned goods and the same is going to be levied towards the expenses such as for paper, printing and clerical purpose, etc., the concerned Naka Officer shall take precaution to the effect that for no any reason, any portion of this amount shall be refunded.

KH) In case the recording made as regards the goods going outside the limit in respect of quantity, number, weight and as against this, if the actual quantity number or weight of the goods brought back measured less in comparison to the original recording of the goods, then in that case, the concerned Naka Officer shall not give permission to make the deduction. While the goods are being returned, if the goods are

brought back by any proportion in reference to the original noting, still, no 'Return Goods Exemption Pass' shall be issued until cancellation of the entire original noting.

5) CATEGORYWISE SEPARATE APPLICATIONS FOR THE GOODS RETURNED.

The limit shall be laid down as follows while recording the goods on the Octroi Naka in case of the goods going outside limit with the intention of bringing back the same.

K) Noting of each goods shall be made categorywise. This means, if the material going out contains two categories, two different entries of these shall be made (e.g. clothes separate, machinery separate, centering material separate, grocery goods separate, grain material separate)

KH) Maximum limit of the weight to be entered in respect of the goods being entered shall, in general, be equal to Net Weight of a truck i.e. 4000 Kg

6) EXTENSION IN THE PERIOD OF RETURN.

As per the above Sub Rule 3, Volume K, **the period of two month is given at Naka for the return of the goods** and if extension in the same is required, the extension for return of the goods shall be permitted by the Octroi Tax Superintendent or the Assistant Octroi Tax Superintendent, in case the applicant has submitted to him the application before the expiry of the original period, and if it is observed that the reason for the extension in the period is genuine and proper. **Thus, maximum of four months extension shall be given.**

7) IN CASE COMPLIANCE IS NOT MADE REGARDING THE RULES AS REGARDS RETURN.

K) If the goods sent outside the Octroi limit duly entered as per above with the object of bringing it back, is returned back after the prescribed period, then the concerned Octroi Naka Officer shall recover the entire amount of the Octroi Tax from the concerned importer.

KH) In case, Particulars of goods, make, production type, and production number do not match with the goods entered and the goods brought back, then in that case, the concerned Octroi Naka Officer shall recover the liable amount towards the said goods.

GH) Similarly, if the original receipt (not its another copy) in reference to the above said Sub Rule 2 Volume GH is not produced by the importer along with goods brought back from outside the limit, then in

that case, the concerned Octroi Naka Officer shall recover the entire Octroi amount.

8) MATERIAL GOING OUT FOR REPAIRS:

K) The goods against which the octroi tax exemption has been given in respect of the goods for repairs going outside the octroi limit and similarly, the goods coming back duly repaired from outside the limit, in such case, when it will go outside of the octroi limit for repairs, in this case also, the concerned person shall have to make entry on the Octroi Naka as per the case of return of the goods and action as per provisions as regards return of the goods shall have to be taken by the concerned person and the concerned Octroi Naka Officer.

KH) However, in this case, the concerned person who is giving application and the receipt which shall be given to him under Sub Rule 2, mention shall be made that the “Material is going for Repairs”.

G) Since as like the material going outside the limit with the object of return, because the record is to be made in respect of the goods going outside limit, the concerned Octroi Naka Officer shall recover in this regard the amount of Rs. Hundred (Rs. 100/-) towards the clerical expenses.

GH) Documents shall be checked by the concerned Octroi Naka Officer as to whom the goods are being sent for repairs and for what purpose being sent, at the time of making entry on the Octroi Naka and mention of these papers shall be made in the related recovery receipt.

CH) On bringing the goods duly repaired from outside limit on the Octroi Naka while carrying out inspection, the checking shall have to be carried out as per the returned goods are checked. Apart from this, the concerned Naka Officer shall see documentary evidence regarding the repairs and actually see the repairs of the goods.

CHH) There should not have been the difference between the goods returned back duly repaired and original goods sent outside, so far as its form and appearance are concerned.

9) Octroi tax exemption shall not be given in respect of the goods going outside limit for processing and brought back duly processed. Thus, because the difference takes place in appearance, or form, or condition or state as a result of carrying out the process.

However, in case of semi finished goods, if the goods are sent outside octroi limit for processing or finishing and accordingly, if the goods are brought back duly processed or duly finishing carried out, in such case, on fulfillment of the following terms, Octroi tax that will be assessed, recovery shall be made towards the expenditure incurred on the said process.

K) While the goods going out, the recording shall be made on the concerned Octroi Naka as per the system that of the entry of the return of the goods.

KH) No change in the form in respect of the original goods shall have taken place due to the said processing.

G) The concerned Naka Officer shall ensure by checking the documents and the material that whatever entry of process has been made while the material was taken out, the same process has been carried out on the same material.

GH) The said documents shall include the bill submitted by the organization through whom the processing was carried out on the goods.

CH) If the compliance has not been made of the conditions specified in the above Volume K to Volume CH, the concerned Octroi Naka Officer shall recover the octroi based on the total value of the goods instead of assessing of the process charges.

10) The material coming in the Octroi limit for carrying out repairs or for getting it processed, no Octroi Tax Exemption to such material shall be given.

## **CHAPTER – 8**

### **OFFENCES AND PENALTY AND SETTLEMENT REGARDING OFFENCES**

#### **40) OFFENCES, PENALTY AND TO DO SETTLEMENT REGARDING OFFENCES:**

The Municipal Corporation Commissioner or Officer authorized by him shall accept the amount as settlement for the breach committed by any person on whom the charges have been leveled for any breach, which is liable for punishment, **before filing the action regarding such offences** or after filing the action, the **Corporation shall have right to recover, whatever amount of octroi is calculated Plus 10 times of the said octroi amount.**

**Sd./-  
Pravinsinha Pardeshi  
Commissioner of Municipal Corporation  
Pune Municipal Corporation**

### Schedule 1 (Rule 4)

Particulars of Octroi leaviable goods and their minimum and maximum rates.

| Sr.No. | Name of the article   | For 10 kg<br>Min. Rate | For 10 kg<br>Max.Rate |
|--------|---|------------------------|-----------------------|
| 1      | Millet (Bajri), Jowar (Jwari),<br>Rice husked, Rice unhusked<br>(Bhat),<br>Wheat, Nachni, Vari and Vari<br>Rice, Satu, Matki, Udid and<br>Kulith, Rajgira, Watana, Maka,<br>All kinds of grains Husked and<br>Non-Husked, All kinds of Flour,<br>Soyabean, Lahya, Futane,<br>Murmure etc. Allkinds of baked<br>(Parched) grains, All kinds of<br>Choon and All kinds of edible<br>grains and edible seeds   | 0.10                   | 0.20                  |
| 2      | Jaggery(Gule),Chinch (Tamarind),<br>All kinds of fresh fruit and<br>sugarcane,Wet fodder, All kinds of<br>grass, All kinds of bran (Konda)<br>and husk (Bhusa), All kinds of Oil<br>Cake (Pend), Cotton seed (Sarki)<br>and Ambadi (Hemp Seed),<br>Firewood and Anagad wood,<br>Wood coal (Char coal), coke and<br>stone coal, Coal ash and Khangar<br>(Cinkers) and Coal powder and<br>Bhukni<br>Dabar, Chunkhadi (Limestone),<br>Sand, Murum, Khadi, Moulded<br>(Ghadiv) and other building<br>stones, other building stones,<br>pieces of bricks | 0.10                   | 0.20                  |
| 3      | Baked Lime (Lime slaked or un<br>slaked), Lime powder, all kinds<br>Bamboos, Bamboos chips and all<br>articles of Bamboo,   | 0.10                   | 0.20                  |

|    |   |      |      |
|----|---|------|------|
| 3. | Bricks, Banana (Plantain) and Chaveni leaves and Banana (Plantain) stump (Khunt)<br>Fish fertilizer (Manur) and Kutta Shindi Fad (Leaves), Brooms of Coconut tree, All kinds of broom (Kersuni) and Tarvad sal and Babhal sal (Bark)<br>Ice and Freezide Ice<br>Leaf-bowl (Dron) and Leaf-plate (Patravali), Paper cutting and Road sweeping  | 0.10 | 0.20 |
| 4  | Tur and Tur dal (pulse),<br>Mug and Mug dal (pulse),<br>Harbhare, Harbhara pulse (Gram and Gramdal) and Harbhara Peeth (Flour), Udid dal (pulse) and all kinds of dal (pulses), other grocery goods, Coconut, Khajur (Dates Fresh), Sabudana (Sago), Ararut and Tavkir<br>Khava, Malai and Cream<br>Loni, Paneer, Ghee and Articles used like ghee (although it looks like ghee although it is not pure ghee and any compositions articles which are used like ghee, Hydrogenated Vegetable Oil also is included in this) | 0.25 | 0.50 |
| 5  | All kinds of Edible oils (Human consumption), Badishep, All kinds of fresh fruits imported from abroad / Frozen fruits, Dry fish, Sea and River Wet fish, Eggs, Hen (chicken), ducks and fresh meat, Oats and Horse food<br>Groundnuts (Bhuimug shinga pod)<br>Groundnuts (Seed)<br>Rithe and Shikekai<br>Ambadi (Hemp) and Jute Wakh, Ghayal Wakh (Aloes) and its Rope and other articles made from it   | 0.25 | 0.50 |
| 6. | Sugandhi (Scented) Dhup<br>Tobacco, Tobacco powder and Tobacco sticks (Kadi)<br>Vidipane (Leaves for Bidis), Chakka   | 0.25 | 0.50 |

|    |  |                    |                    |
|----|--|--------------------|--------------------|
| 7  | Lattha (Ingot) of Copper, Brass and Zinc metals, Circles and Sheet and change (Mod) and Bhangar (Scrap),<br>Aluminum Sheets, Circle and Lattha (Ingot) and change (Mod) and Bhangar (Scrap), | 6.00               | 8.00               |
| 8  | 1. Male Buffaloes and Buffalos   | 10.00 per animal   | 11.00 per animal   |
| 9  | 2. Horses (excluding Race Horses)  | 25.00 per animal   | 30.00 per animal   |
| 10 | Pigs   | 3.00 per animal    | 5.00 per animal    |
| 11 | Race Horses  | 3000.00 per animal | 5000.00 per animal |
| 12 | Cinema Films Exposed (Silent and Talkies)  | 15.00 per Reel     | 25.00 per Reel     |

| Sr. No. | Name of the article  | Ad valorem Percent Min. Rate | Ad valorem Percent Max.Rate |
|---------|--|------------------------------|-----------------------------|
| 13      | Khaskhas (Poppy seed), Sugar and Lump sugar (Khadisakhar), Silver Lattha (Ingots), Silverware (Silver utensils), Silver ornaments, Silver sheets, All kinds of other articles of Silver  | 0.50                         | 1.00                        |
| 14      | Kerosene oil, All kinds of drugs and medicines (Indigenous and foreign), Disinfectants Surgical Cotton, Glycerin, Toothpaste and Tooth Powder, Medicated Wine, Honey and Herve (Wood) medicines (Kastoushadhi), Bidis  | 1.00                         | 2.00                        |
| 15      | Coconut Kernel (Khobra), Petrol, Diesel, Match boxes, Candles, Wax sealing wax, Wax, Wax candles, Washing soap, Scented Toilet soap and medicated soap, Washing and Utensil powder, Raywal (Jungle) Wase, Sagwan, Teak Vase Kadya, Falya, Thokle, Tulya, Malbar Wood (Teak), Burma Teak, Shisvi, Oak Mahogani, Manglori tiles, Jire and Lavang (Clove) Kadi (Gal), Pulsechini (Cinamol), Lavang (Clove) Veldode (Cardmoms), Jayphal (Nutmegs), Jaypatri (Mace), Hing (Assafoetida), Kapoor, Sunth (Ginger dry) Shahajire and Miri (Pepper) | 2.00                         | 3.00                        |
| 16      | Cotton seed and Cotton without seed, Tricycles, Babagadi, Riksha, its parts and spare parts (excluding cycle and its spare parts)<br>Motor cars, Motor buses, Motorcycles, Motor chassis, Tractors, Motor Riksha and other vehicles operated by Motor power which are not registered at the time of import or having permit of the fixed period at the time of import or which have been imported by trade number, all such vehicles   | 2.00                         | 3.00                        |

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|----|--|------|------|
| 17 | <p>Leather, Hide (Chamdi) and Tanned and Untanned Leather<br/>Kunkoo</p> <p>Stationery, All kinds of paper (excluding Handmade Paper and its articles and Paper for news Paper)</p> <p>Pencils, Invitation, Christmas and Greeting Cards, Scrap Paper and Paper bags, Paperweights call bells blotters, Drawing material, Roller, Composition, Printing and other ink, Playing Cards, Cardboards, Fountain Pens, Material required for Typewriting, Slates/Boards, etc. all kinds of Printed matters, Catalogue, Advertisements, Pictures, Diaries, Signboards, Race Tip Books etc. however excluding books and current newspapers and magazines</p> | 2.00 | 3.00 |
| 18 | <p>Thread, Gold and Silver threads, Silk, Artificial Silk, Ropes made from Cotton and Wool, Twists Yarn (Excluding thread and yarn and similar raw material required for handloom),</p> <p>Un-spun Wool</p> <p>Vegetable and Garden seeds</p> <p>Lamps and Lamps material, Stoves, Heaters, Lanterns, Incandescent, Lamps and its spare parts and Carbide Lamps,</p> <p>Wooden Photo Frames</p>  | 2.00 | 3.00 |
| 19 | <p>Poles of Tanga, Wooden Tub, Wooden Boxes, Hood sticks, Wooden handles, Yarn required for Handloom Production, Silk and Artificial Silk, Gold/Silver thread (Jari) and similar raw material (excluding Silk Cocoon)</p>  | 2.00 | 3.00 |
| 20 | <p>All kinds of Chemicals, Sodium Sulfate, Sizing Salt, iron sulfate, copper sulfate, Alum, Alumina Sulfate, Soda, Washing Soda, silicate soda, caustic soda and other salts not specified otherwise, Sulfur, Chlorate of Potash, Straunita, Zinc Chloride Magnesium Chloride, Calcium Chloride, Sorameeth and all kinds of Acids, Salamonia Borax, Sizing</p>   | 2.00 | 3.00 |

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|----|---|------|------|
|    | Flour, Ral (Resin), Red Lead, Sajikhar (Excluding Chemical Fertilizers) Tea, Coffee, Coco and Coffee seeds  |      |      |
| 21 | All types of Vegetable Oils (Non-edible oils), Pozocret-60 Classified Coal Fly Ash and other all kinds of fly ash, Liquid Gas under pressure and other all kinds of Gases   | 2.50 | 3.00 |
| 22 | Blankets (Kambli), Carpet (Galicha), Sutade, Satranji, Mattresses, Articles of Tag and Jute Woven and Cloth, All kind of Cloth for auspicious holidays and Cotton cloth (Hand spin and hand woven excluding Khadi) Kashida cloth and Welbutty Cloth, All kinds of other cloth, All kinds of readymade uniform clothes and articles, Hats, Caps and other material of Hats, Raincoats and Overcoats, Hosiery, Milinery and Drapery, Oil cloth, Floor Cloth, Sackcloth (Gonpat), Knitting wool, Cotton waste, Tarpaulin, Leather cloth, Canvas, Rajai Cotton, Hair and Canvas Belting, Cotton Rope and Cords, velvet, All kinds of cloth cut pieces and Rags and other Textile Articles, All kinds of wool cloth, All kinds of Silk and artificial Silk cloth, Teryline, Cotton Terrycot, Other cloths like Stretchlon and its readymade clothes and other Uniform material | 2.50 | 3.00 |
| 23 | Iron and Ironware, Articles and Utensils, Galvanized and Tinned Sheets, Steel and Steel articles, Zinc articles, Lead and Lead articles, Copper and brass wire, All articles of Copper-Brass, Tin and all Tin articles, German Silver sheets and all articles, bell metal and its articles, Mercury, metal alloys and their articles, Type metal, Type of Blocks, Antimony, White Metal and aluminum panels and utensils, Stainless and Stainless Steel sheets and all articles made from it and utensils, Hardware and Hardware tools  | 2.50 | 3.00 |

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|----|---|------|------|
| 24 | Agricultural tools, Garden tools, All kinds of Change of Metals and Scrap (excluding Change and scrap of metals such as Copper, Brass, Aluminum and Zinc), Enameled Iron Ware, Domestic Hardware, All kinds of Metal Ingots, All kinds of Metals and their articles, Trunks and material of trunks and parts,   | 2.50 | 3.00 |
| 25 | Gold Bullion, Chips Primary Gold, Biscuit Raw Form, Gold Bar, Gold Ornaments, Platinum, Precious Metal, Diamond, American Diamond, Gold Utensils, Jewelry, Articles and other articles of Gold  | 2.50 | 3.00 |
| 26 | Machines and all kinds of machinery, their parts and Accessories, surgical Instruments, Optical goods, Scientific Apparatus, All kinds of electric instruments, Apparatus and Appliances, all other electric goods, their parts and Accessories and Battons Radio, Amplifiers wireless goods and their spare parts, electric earthenware and parts and porcelain (excluding Television and their parts) | 2.50 | 3.50 |
| 27 | Rubber (this includes raw rubber also), Latex and Rubber articles   | 2.50 | 3.00 |
| 28 | Sporting goods, All kinds of Toys, Indoor Games, Requisites and Gymnasium Goods, Cashew and Shingade, Almond with peel (Shell), Almond Seed, Pista with peel (Shell), Pista Seed, All other kinds of Dry fruits and their Chapatis  | 2.50 | 3.00 |

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|----|--|------|------|
| 29 | All kinds of oilman stores and preserved provisions of all kinds, baking and curry powder, tallow, ham and baken, All kinds of Confectionery, Biscuits, Cakes, Shevai, Sweetmeats, Chivda, Shev, Paper mint, Condensed Milk, All kinds of Tinned Food and Meat, Chocolate, Sacrin, all types of essences, Glucose, Toffee, All kinds of Juice, Muramba (Jam), Pickles, species and Pasteurized Butter, Substitutes of Butter, etc.                     | 2.50 | 3.00 |
| 30 | Haberdashery, Lace, All sorts of Brushes, Buttons, Hairpins, Combs and Fanya etc., Boot Polish, Metal Polish, Shoe laces, Blanko, Bramo, Paper, Umbrellas and Umbrella material, Sticks, Whips, Tapes, Canvas bags, Holdolls, Celluloid and articles made from it, Mani, Gotya and Imitation Pearls, Polish papers, Buche, Gandh, Fishing Rods, Paper tubes and other fancy goods, Plastic, Plastic articles, Bakelite and articles made from Bakelite | 3.00 | 3.50 |
| 31 | Fire-crackers, All kinds of Radiant Fire work, Calcium Carbide, Tar Leaves and Sealing Wax, Shahabad, Tandur and other similar tiles, fire bricks Wooden Doors with Frame or without frame and Windows, Wooden Yokes, and Staircases, Colour Clay, Kav, Cement, Cement tiles, Asbestos Sheets, Plaster and Plaster articles and Lambi (Putty)<br>Coir, its Rope and Articles made from Coir, All kinds of Gums (Dink)                                  | 3.00 | 4.00 |
| 32 | All Vehicles of Indian Make costing Rs. 10 Lakhs and above, Motor cars, Motor buses, Motorcycles, Motor Chassis, Tractors, Motor Riksha and all other vehicles run on motor power which are not Registered at the time of Import or having permit upto particular period at the time of import or such vehicles imported with trade number plate   | 3.00 | 4.00 |

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|----|---|------|------|
| 33 | Glass, Glass articles, Crockery, China and Porcelain articles<br>China Pipes, Sanitaryware, Earthen ware, Earthen ware pipes, Wash Basins and Moulds (Crucibles),<br>All kinds of Leather articles, all kinds of footwear and Crape soles   | 3.00 | 4.00 |
| 34 | Twine and Ropes,<br>Wood, Stone, Clay and Metal Statues and Pictures and other articles and Earthenware   | 3.00 | 4.00 |
| 35 | Chinaware not specified by any other kind are included in this Schedule (China clay articles)<br>Motor, Motorcycles and Parts and Spare parts of other vehicles run by Motor Power and Aeroplane parts and spare parts  | 3.00 | 4.00 |
| 36 | Software, computer and its spare parts, tower and pen drive, floppy   | 3.00 | 4.00 |
| 37 | Typewriter, Duplicator, their parts and spare parts (Accessories),<br>All kinds of batteries and Cells<br>All kinds of Imported Vegetables and Maize Kanis  | 3.00 | 4.00 |
| 38 | All kinds of paints, all kinds of colour painting oils, Linsid oil French Polish, Varnish, Turpentine, Whiting, Colman and Robbin Blue, Tanning and Dyeing material, Tar, Dambar, all kinds of Road Composition and Roofing Felts, Dambarkhadi, Ready mix Concrete and any other articles made by using cement and ready mix, concrete/goods/products/material.<br>Herbal Medicines and all other related Medicines/goods/material, sandal wood, pieces of sandal wood and articles made of sandal wood | 3.00 | 4.00 |
| 39 | PVC Laminated Paper, Solvent Offset and Ink used for printing of all other types/Colour (excluding Pen ink and handwriting ink), all kinds of Musical Instruments, Gramophones Records, Gramophone spare parts and their loose material (Accessories) and Gramophone pins Cinematograph and their spare parts Photographic goods and their chemical substances, Photo   | 3.00 | 4.00 |

|    |  |      |      |
|----|--|------|------|
| 40 | All kinds of Digital Cameras, VCDs and DVDs etc., Elephant teeth, articles of Elephant teeth, Marble Idole/Marble Pillar, all other articles made from Marble, Raw Film and Cinema Carbon, Television and their parts, All kinds of Mobile Phones, their Spare parts and all related material, All kinds of Xerox machine and their spare parts and loose material   | 3.00 | 4.00 |
| 41 | Khawa, Malai Cream and Eatable Articles prepared from milk imported from abroad, All kinds of Edible oils and non-edible oils imported from abroad, Aerated water & beverages e.g. soda, lemon, Coca Cola, Gold Spot, Sosio, etc & all other kinds of Synthetic beverages, all washing soaps, scented soaps, herbal soaps and related goods/articles/materials imported from abroad  | 3.00 | 4.00 |
| 42 | All kinds of Air Tight Packing and Tea, coffee, coco and coffee seeds available in packets, Saffron, Scented oils, all kinds of scented material, scents, Perfumes, Udbatti, Dhoop Udbatti, Bukka, Pachpala, Davna, Marwa, Shilaras, Wala and Wala articles, Kapoor, Kachori and Maida Lakdi, Aromatic Chemicals, All kinds of Toilet requisites Shaving Cream and Shaving sticks  | 3.00 | 4.00 |
| 43 | All kinds of Galicha (Carpets) imported from abroad, Mattresses, Jute and Jute woven things and cloth, Cotton and all other kind of cloth (excluding hand spun and hand woven Khadi) Kashida and Velbutti drawn cloth, All kinds of readymade Uniform clothes and articles, Hats, Caps and other material of Hats, Raincoats and Overcoats Hosiery, Milinery and Drapery, Oil cloth, Floor cloth, Knitting wool, Cotton waste, Tarpaulin, Leather cloth, Canvas, Rajai and Rajai Cotton, Hair and Canvas Belting, Cotton Rope and Strings, Makhmal, All kinds of Cloth | 3.00 | 4.00 |

|     |  |      |      |
|-----|--|------|------|
|     | cut pieces and Rags and other Textile Articles, All kinds of wool cloth, Silk and all kinds of artificial silk cloth, Terylene, Terycot, Stretchlon like cloth and their readymade clothe and other Uniform articles   |      |      |
| 44  | All kinds of Furniture and Cabinetware<br>All vehicles operated on Foreign Make Motor Power imported from abroad, their spare parts and accessories,<br>All kinds of Glass imported from abroad and Glass articles, crockery, china and porcelain articles, etc.,<br>All kinds of China Pipes imported from abroad, Sanitary ware, Earthenware pipes, wash basins, and Moulds, all kinds of bath tub | 3.00 | 4.00 |
| 45  | All kinds of Leather articles imported from abroad, all kinds of footwear and crape soles, etc., All China ware not specified in this Schedule, imported from abroad (China Clay articles)   | 3.00 | 4.00 |
| 46. | All other articles not mentioned in this list  | 4.00 | 4.50 |
| 47  | Aviation spirit, All kinds of Lubricating oils, Crude oil, White furnace oil and all kinds of Mineral oils and Petroleum products, Methylated and denatured spirit, Coolant, Tiles, Marble tiles, Glazed and Unglazed tiles, Marble Stone and Marble pieces, Plywood, Mesonite, Hardboard, Pasteboard Millboard and other kind of wood made by counterfeit method                                    | 4.00 | 4.00 |
| 48  | Wooden flooring (Ply and laminated), Door Skin (PVC Laminated Sheets), Ekolink Board (Wastage of paper board), plywood and boxes made from wood  | 4.00 | 4.50 |
| 49  | Gutkha, Panparag, Panmasala and Scented Tobacco, All kinds of Oilman stores imported from abroad and   | 4.00 | 5.00 |

|    |   |          |      |
|----|---|----------|------|
|    | Preserved provision, baking and curry powder, starch powder, fat, ham and bake, all kinds of confectionery, biscuits, cakes, Sweets, Paper mint, Condensed Milk, All kinds of Tinned Food and Meat, Chocolate, Ice Creams, Sacrin, All kinds of Essence, Toffee, All kinds of juice, Pasteurized butter and substitute of butter, etc.  |          |      |
| 50 | All kinds of tiles imported from abroad, Marble tiles Granite, Glazed and Unglazed tiles, Marble Stone, Marble pieces and other tiles, All kinds of scented oils imported from abroad, all kinds of scented material, scents, perfumes, etc., All kinds of Aromatic Chemicals imported from abroad, all kinds of toilet requisites, Shaving Creams, Shaving Sticks, Aftershave lotions and related material | 4.00     | 5.00 |
| 51 | Chirut, Cigar, Cigarettes, Pipe Tobacco and Snuff, all kinds of Chirut, Cigar, Cigarettes, pipe tobacco, etc. imported from abroad Stones, Plated ware, Cutlery, Watches, Wrist watches, timepieces, their spare parts and loose material imported from abroad, Country liquor, all kinds of furniture and cabinet ware, etc. imported from abroad, all kinds of liquor imported from abroad                | 7.00     | 8.00 |
| 51 | Milk, Hearing machine, Govari, bones, she-goats, ewes and lamb, Indian Cows, cycle, cycle Spare parts, cycle tyre and tubes, all types of vegetables and maize Kanis, Chemical fertilizers.   | Exempted |      |

Note: 1. The rate at which the Octroi is assessed in respect of Machines, and Machinery, their parts and loose material, surgicals and electric, electronics material/article/product (computer, laptop) similarly chemicals and medicines, the Octroi will be levied at the same rate in case of these goods imported from abroad. Similarly, in case if the goods are imported, and if these are not specified in Schedule 1 list, such goods shall be assessed for Octroi as like indigenous goods.

2. Following goods/articles/materials are exempted from Octroi tax till 31.3.2009: Bajra, Jawar, rice, Bhat, wheat, Khaskhas, sugar, lump sugar, **Nachni, Vari and Vari Rice, Satu, Matki, Udid and Kulith, Rajgira, Watana, Maka, All kinds of grains Husked and Non-Husked, All kinds of Flour, Soyabean, Lahya, Futane, Murmure etc. Allkinds of baked (Parched) grains, All kinds of Choon and All kinds of edible grains and edible seeds** jaggery, tamarind, Tur, Tur pulse, Mug and Mug Pulse, Harbara, Harbara pulse, Harbara flour, Udid pulse and all types of pulses, Sabudana, domestic gas; loose tea and coffee, wet fodder, all types of grass, Kadba, all types of bran, chaff, all types of Pend, Sarki and Ambadi

Afterwards the Octroi will be levied as rates approved in Schedule 1. However, one should halt at Octroi Naka and obtain the certificate regarding Octroi tax exemption.

Sd./-  
Pravinsinha Pardeshi  
Commissioner of Municipal Corporation  
Pune Municipal Corporation

SCHEDULE 2  
(SEE RULE 3)  
LIST OF OCTORI NAKA & EXPORT NAKA

| SRNO | NAME OF THE NAKA                               | NAKA NO. |
|------|--|----------|
| 1    | Fugewadi                                       | 1        |
| 2    | Ramwadi  | 2        |
| 3    | Aundh  | 3        |
| 4    | Shindewadi                                     | 4        |
| 5    | Bhekrai  | 5        |
| 6    | Shewaliwadi – Hadapsar                         | 6        |
| 7    | Balewadi                                       | 7        |
| 8    | Vishrantwadi – Kalas                           | 8        |
| 9    | Bavdhan  | 9        |
| 10   | Maldhakka                                      | 10       |
| 11   | Railway Parcel                                 | 11       |
| 12   | Moboj  | 12       |
| 13   | Kharadi  | 13       |
| 14   | Yevlewadi (Kondhwa)                            | 14       |
| 15   | Rakshaknagar (Mundhwa Bye Pass Road            | 15       |
| 16   | Lohgaon Airport                                | 16       |
| 17   | Pisoli   | 17       |
| 18   | Warje Malwadi (Kudje)                          | 18       |
| 19   | Undri  | 19       |
| 20   | Shiwajinagar Station                           | 20       |
| 21   | Mohamedwadi (Handewadi)                        | 21       |
| 22   | Swargate S.T. Parcel                           | 22       |
| 23   | Nawapul  | 23       |
| 24   | Nanded Fata (Kirkkit Wadi)                     | 24       |
| 25   | Manjri (Mahadeo Nagar)                         | 25       |
| 26   | R, T, O. Fulenagar                             | 26       |
| 27   | Sus  | 27       |
| 28   | Spicer College                                 | 28       |
| 29   | Dhanori (Lohgaon Dhanori Road – Vadgaon Shinde | 29       |
| 30   | New Aundh Fata                                 | 30       |
| 31   | Tukai Darshan – Bhekrai                        | 31       |
| 32   | Keshavnagar (Mundhwa)                          | 32       |
| 33   | Bopodi B. Patil Bridge                         | 33       |
| 34   | Narhe Fata                                     | 34       |
| 35   | Khadki Station                                 | 35       |
| 36   | Chamadiya Godown                               | 36       |
| 37   | Jambhulwadi                                    | 37       |
| 38   | Katraj   | 38       |
| 39   | Nyati Chowk                                    | 39       |
| 40   | Pune Solapur Military Bridge                   | 40       |
| 41   | Vadgaon Dhayri Last Bus Stop                   | 41       |
| 42   | Forest Park Nagar Road                         | 42       |
| 43   | Narhe Mumbai – Bangalore National Highway      | 43       |

SCHEDULE 3  
( SEE RULE 25)

LIST OF ORGANISATIONS WE HAVE BEEN GIVEN OCTORI EXEMPTION

| SRNO | NAME & ADDRESS OF ORGANISATION   | GOVERNMENT RESOLUTION NO.  |
|------|--|--|
| 1    | National Chemical Laboratory<br>Pune   | PMC-2781/23034/C, Dt. 21/6/1971,<br>Amendment Letter No.<br>PMC/2871/23034 (I)-C, Dt<br>22/7/1971, Dt. 1/8/1971            |
| 2    | Indian Penicillin Company run by<br>Construction Production &<br>Supply, Department of the Central<br>Government     | PMC-2781/23034/C, Dt. 21/6/1971,<br>Amendment Letter No.<br>PMC/2871/23034(I)-C, Dt.<br>22/7/1971, Dt. 1/8/1971            |
| 3    | Mahatma Phule Maharashtra<br>Industrial Museum, Pune   | PMC-2781/23034/C, Dt. 21/6/1971,<br>Amendment Letter No.<br>PMC/2871/23034(I)-C, Dt.<br>22/7/1971, Dt. 1/8/1971            |
| 4A   | Pune University<br>Ganeshkhind Road,Pune   | PMC-2781/23034/c, Dt.<br>21/6/11971, Amendment Letter No.<br>PMC/2871/23034 (I)-C, Dt.<br>22/7/1971, Dt. 1/8/1971          |
| 5    | Virus Research Center, Dr.<br>Ambedkar Road, Pune-1  | PMC/2871/23034/C, Dt. 20 June<br>1971 & Amendment Letter No.<br>PMC-2871/23034(I)-C, Dt. 22 July<br>1971 Dt. 1 August 1971 |
| 6    | Collages/Educational Institutions<br>linking Pune University and<br>S.N.D.T.   | PMC/2871/23034/C, Dt. 20 June<br>1971 & Amendment Letter No.<br>PMC-2871/23034(I)-C, Dt. 22 July<br>1971 Dt. 1 August 1971 |
| 7    | Secondary Schools Recognized by<br>the Education Director<br>Maharashtra State                                       | PMC-1076/376-UD-4, Dt. 5/3/1976  |
| 8    | Technical School and Institutions<br>Recognized by the Director,<br>Technical Education Maharashtra<br>State         | PMC-1076/376-UD-4, Dt. 5/3/1976  |
| 9    | Secondary & Higher Secondary<br>Certificate Examination Board,<br>Maharashtra Government                             | PMC-1076-UD-4, Dt. 5/3/1976  |
| 10   | Automotive Research Association<br>of India, Pune 411 004  | PMC-1076/376-UD-4, Dt. 5/3/1976  |
| 11   | Blind Men Association, Pune  | PMC/2178/35-UD, Dt. 28/2/1978  |
| 12   | Canteen Stores Department (CSD)<br>Defense Secretariat, Government<br>of India, Range Hills, Khadki,<br>Pune 4111003 | PMC-1680/1787/Navi-22, Dt.<br>12/2/1986  |
| 13   | Pune District Leprosy Committee  | PMC-1686/448/UD-22, Dt.  |

|    |  |   |
|----|--|---|
|    | Dr.Bandorwala Leprosy Hospital,<br>Kondhwa C/0 16B-1, Dr.<br>Ambedkar Road, Pune-01  | 8/5/1986  |
| 14 | Supply Depot (ASC), Pune – 01  | PMC-3089/1617/C.R-222 Navi/22,<br>Dt. 26/3/1990       |
| 15 | National Facility for Animal<br>Tissue & Cell Culture, Pune<br>University Compound, Ganesh<br>Khind Road, Pune 411007  | PMC-3089/1617/C,R-222 Navi-22<br>Dt. 26/3/1990        |
| 16 | Indira Gandhi National Free<br>University, Symbiosis Study<br>Center, Senapati Bapat Road, Pune<br>411004  | PMC-3089/1617/C.R-222 Navi-22,<br>Dt. 26/3/1990       |
| 17 | Inter University Center for<br>Astronomy & Astrophysics, Pune<br>University Compound, Ganesh<br>Khind Road, Pune 411007  | PMC-3090/2029/C.R-291/90 Navi-<br>22, Dt. 20/12/1990  |
| 18 | Medical Superintendent, The<br>Paraplegic Home, Park Road,<br>Khadki, Pune 411020  | PMC-3091/1752/C.R-208/91 Navi-<br>22, Dt. 12/5/1992   |
| 19 | Bharati Vidyapeeth (Deemed<br>University) 1. Medical College,<br>Dhankavdi, Pune – 43  | PMC-302001/1538/CR-223/2001<br>Navi-22, Dt. 10/8/2001 |
|    | 1 Medical College, Dhankawadi,<br>Pune 43<br>2 Dental College & Hospital,<br>Dhankawadi, Pune 43<br>3 Homeopathic Medical College<br>Dhankawadi, Pune 43<br>4 College Of Ayurved<br>Dhankawadi, Pune 43<br>5 College of Nursing<br>Dhankawadi, Pune 43<br>6 Institute Of environment,<br>Education & Research<br>Dhankawadi, Pune 43<br>7 College Of Physical Education<br>Dhankawadi, Pune 43<br>8 Yashwantrao Mohite College<br>Erandwane,Pune 38<br>9 New Law College<br>Erandwane,Pune 38<br>10 Social Science Centre<br>Erandwane,Pune 38<br>11 Research & Development<br>Center (Polymer)<br>Erandwane,Pune 38<br>12 Yashwantrao Chavan Social<br>Science Studies & Research |   |

|    |  |   |
|----|--|---|
|    | Erandwane,Pune 38  |   |
| 20 | Agharkar Research Institute,<br>Agarkar Road, Pune 411004  | PMC-3005/3677/CR-312/2005<br>Nasvi-22, Dt. 7/3/2006 |
| 21 | Raja Dinkar Kelkar Museum,<br>Kamalkunj, Natubag, 1377-78,<br>Shukrawar Peth, Pune – 2 &<br>Survey No. 23/1A, Bavdhan<br>Budruk, Taluka Mulshi, Dist. Pune | PMC-3006/574/CR-112/2006 Navi-<br>22, Dt. 16/5/2006 |

Note: While Importing Material by the above Institutes it shall be essential to submit the Octroi exemption certificate issued by the Pune Municipal Corporation.

## SCHEDULE 4

(See Rule 28)

### Traffic Route

- 1) Fugewadi Naka - Fugewadi to Ramwadi
  - 1) Fugewadi, Mumbai – Pune Road to R.T.O., Yeravda to Ramwadi, Nagar Road.
  - 2) Mumbai – Pune Road – Bopodi to Holkar Bridge to Yeravda, Pune – Nagar Road

Fugewadi to Solapur

Mumbai – Pune Old National Highway,  
R.T.O. to Racecourse to Shewalewadi Naka

Fugewadi to Saswad

Mumbai – Pune Old National Highway,  
R.T.O. to Racecourse, Hadapsar Gadital to  
Bhekarainagar Road
- 2) Ramwadi Naka - Ramwadi to Kalas, Nashik

Ramwadi to Yeravda to via Alandi Road,  
Pune – Nashik National Highway

Ramwadi to Fugewadi

Ramwadi to Yeravda, Engineering College,  
Old Pune – Mumbai National Highway,  
Bopodi, Fugewadi

Ramwadi to Shindewadi

Ramwadi to Yeravda, East Street to Golibar  
Maidan, Seven Loves Chowk, Gultekdi to Pune  
Satara Road, Katraj, Shindewadi

Ramwadi to Bavdhan

Ramwadi to Yeravda, East Street to Golibar  
Maidan, Seven Loves Chowk, Gultekdi to Pune  
Satara Road, Katraj to Via Pune – Mumbai

## National Highway Chandni Chowk to Bavdhan

### 3) Aundh Naka -

#### 1) Aundh to Ramwadi Naka

Aundh to Bopodi, Khadki, Holkar Bridge,  
Yeravda to Pune – Nagar Highway

#### 2) Aundh to Shindewadi

Aundh to Pashan, Chandni Chowk to  
Mumbai – Bangalore National Highway

#### 3) Aundh to Shewalewadi

Aundh to Bopodi, Pune – Mumbai Old  
National Highway to R.T.O., Racecourse  
To Pune – Solapur National Highway

#### 4) Aundh to Bhekrai

Aundh to Bopodi, Pune – Mumbai Old  
National Highway to R.T.O., Racecourse  
To Hadapsar Gadital to Saswad Road

### 4) Shindewadi Naka -

#### Shindewadi to Balewadi

#### 1) Balewadi

Bangalore-Mumbai National  
Highway

#### 2) Shewalewadi

Shindewadi to Katraj from  
Kondhwa Bye pass, Ahead of  
Pune – Solapur Highway

#### 3) Fugewadi

Shindewadi to Katraj  
Gultekdi – Yeravda,  
Pune – Mumbai Old National  
Highway

#### 4) Mundhwa

Shindewadi to Katraj,  
Gultekdi Racecourse Marg  
Via Hadapsar Road  
Magarpatta City Via Bye  
Pass Pune – Solapur  
National Highway

### 5) Bhekrai Naka -

#### 1) Fugewadi

Via Saswad-Pune Road  
Hadapsar Gadital to  
Racecourse to Pune-Mumbai

Old National Highway,  
Mundhwa Bye pass to  
Nagar Road to Ramwadi to  
Yeravda to Pune-Mumbai  
Old Road

2) Shewalewadi Saswad Road to Hadapsar  
Gadital to Pune-Solapur  
National Highway

3) Kalas Via Saswad Pune Road  
(Vishrantwadi) Hadapsar Magarpatta to  
Mundhwa Bye pass to  
Via Chandannagar  
Pune Alandi Road

4) Nagar Mundhwa Bye pass Kharadi  
Nagar Road

6) Shewalewadi Naka

1) Balewadi Via Solapur – Pune National  
Highway Gadital Fursungi to  
Via Kondhwa Katraj Road

2) Shindewadi Solapur – Pune Road to  
Gadital to Fursungi to Kondhwa Road,  
Katraj Mumbai-Bangalore Highway

3) Nagar Road Solapur-Pune Road,  
Magararpatta City to Mundhwa Bye pass Kharadi Road to Nagar Road

4) Bhekrai Nagar Solapur-Pune Road to Gadital to  
Pune – Via Saswad Road

5) Fugewadi Via Solapur-Pune Road, Racecourse  
to Yeravda,  
Via Holkar Bridge Pune-Mumbai Old Highway  
Fugewadi

7) Balewadi Naka

1) Shewalewadi

Balewadi Highway-Katraj, Katraj to  
Kondhwa Bye pass, Bhekrai Nagar to  
Hadapsar Gadital Road to Solapur  
Road

2) Shindewadi

- |                                  |    |   |
|----------------------------------|----|---|
|                                  |    | Mumbai-Satara, Sangli-Kolhapur,<br>Via Karnatak Balewadi Highway<br>Shindewadi                            |
|                                  | 3) | Mumbai -Hyderabad<br><br>Via Balewadi Highway Katraj-<br>Kondhwa Bye pass, Mumbai to<br>Ahmednagar        |
| 8) Kalas                         | 1) | Ramwadi<br><br>R.T.O. – Yeravda-Nagar Road  |
| 2) Shindewadi                    |    | R.T.O. – Yeravda East Street to Golibar Maidan, Seven Loves Chowk, Gultekdi<br>Satara Road to Katraj Ghat |
| 3) Shewaliwadi                   |    | Yeravda – Ramwadi Kharadi Mundhwa Bye pass, Magarpatta City, Gadital<br>Solapur Road                      |
| 4) Bhekrai                       |    | Yeravda – Ramwadi Kharadi Mundhwa Bye pass, Magarpatta City, Gadital,<br>Saswad Road                      |
| 9) Bavdhan                       | 1) | Balewadi<br><br>Chandni Chowk – Bangalore-<br>Mumbai Highway-Balewadi                                     |
|                                  | 2) | Shindewadi<br><br>Chandni Chowk – Mumbai<br>Bangalore – Highway – Shindewadi                              |
|                                  | 3) | Satara<br><br>Chandni Chowk – Mumbai<br>Bangalore – Highway – Shindewadi<br>– Satara                      |
| 10) Mundhwa Naka to Rakshaknagar | 1) | Shewalewadi   |

- |     |                       |   |
|-----|-----------------------|---|
|     |                       | Chandannagar to Mundhwa Kharadi<br>Bye pass to Hadapsar to Via Pune-<br>Saswad  |
|     | 2)                    | Bhekraingar<br>Chandannagar to Mundhwa Kharadi<br>Byepass to Hadapsar to Via Pune-<br>Saswad Highway  |
|     | 3)                    | Shindewadi  |
|     |                       | Chandannagar to Mundhwa Bye pass<br>to Hadapsar to Via Racecourse East<br>Street to Golibar Maindan, Seven<br>Loves Chowk, Gultekdi to Pune<br>Satara Road, Via Katraj Ghat |
| 11) | Undri Naka            | 1) Balewadi   |
|     |                       | Via Kondhwa-Katraj Road<br>Bangalore Mumbai Highway to<br>Balewadi  |
|     | 2)                    | Shindewadi  |
|     |                       | Via Kondhwa – Katraj Road<br>Via Mumbaip-Bangalore Road<br>Shindewadi   |
|     | 3)                    | Bavdhan   |
|     |                       | Via Kondhwa-Katraj<br>Road Via Bangalore-Mumbai Road<br>Chandni Chowk to Via Poud Road<br>towards Bavdhan   |
| 12) | Warje Malwadi (Kudje) | 1) Balewadi   |
|     |                       | Warje Malwadi to Bangalore-<br>Mumbai Highway – Chandni<br>Chowk – Balewadi   |
|     | 2)                    | Shindewadi  |
|     |                       | Warje Malwadi – Mumbai-<br>Bangalore Highway to Shindewadi  |
|     | 3)                    | Bhekrai:-   |

Warje Malwadi – Mumbai-Katraj  
-Kondhwa Road to Undri –  
Saswad Road

4) Shewalewadi

Warke Malwadi – Mumbai-  
Katraj-Kondhwa Road to  
Undri – Saswad Road  
Bhekrai to Via Gadital to  
Solapur

OCTROI OFFICE

Price Rs2/-

PUNE MUNICIPAL CORPORATION

(SPECIMEN – 1)

(See Rule 14(2), 34(16))

AGREEMENT LETTER TO BE GIVEN BY THE IMPORTER

To –

Hon. Commissioner,

Pune Municipal Corporation

1) \* Mr. (Name of the Importer .....

# Residing at,

declare that,

2) Below mentioned goods are for consumption, use or sale in the Municipal Corporation Limit, (B) Below mentioned value of the said goods is true and correct as per the original invoice/invoices and the said invoice/invoices have been shown to the Naka Officer. The said invoice/invoices are vide Railway Receipt/S.T./ Parcel Way Bill/ Custom Import Entry/ Motor Receipt Number ..... Date .....

Month ..... Year ..... C) Invoice/Invoices are bearing full name of the Importer importing the said goods ..... Or

2) \* I hereby declare that, below mentioned goods are for consumption, use or sale, which are being imported, invoice/invoices of which goods have been produced before the Naka Officer, on which Name and Address of the Importer is not seen. Hence, I declare that, as per my own information full name of the importer is Mr..... and Address is .....

3) \* I hereby declare that below mentioned goods being imported in the Municipal Corporation Limit for consumption use or sale, invoice/ invoices Of which are not with me and therefore, I cannot give price of the material as per invoice. Hence as per my own information Importers Full Name

Mr. .... and.  
# Address .....

| Sr. No | Railway Receipt/<br>S.T/Parcel Way/<br>Bill/Custom<br>Import Entry/<br>Motor Receipt<br>Number | Number<br>of<br>Parcels | Measure            | Full Name &<br>Address of<br>Sender of<br>the goods | Import<br>Tax receipt<br>No.& Date | Remarks                        |
|--------|--|-------------------------|--------------------|---|------------------------------------|--------------------------------|
|        |  |                         | Goods Weight Value |   |                                    | (To be filled<br>in by office) |
|        |  |                         |                    | as per Invoice                                      |                                    |                                |

I declare that all the information stated in the Agreement Letter  
Is true and correct to my knowledge.

Signature of the person  
Filling in the Agreement Letter

Note: Whichever essential out of three from the above Agreement Letter  
Shall be filled in and remaining shall be stroked out.

\* Here Full name of the importer of the goods for consumption,  
use or sale shall be given.

# Here full address of the said person shall be given.

OCTROI OFFICE

Price Rs. 2 only

PUNE MUNICIPAL CORPORATION

SPECIMEN – 2

(See Rule 27)

DECLARATION AND UNDERTAKING TO BE GIVEN BY IMPORTER

To

The Commissioner,  
Pune Municipal Corporation, Pune.

\*I .....residing at + ..... hereby declare that the goods noted in the table below are imported by me on ..... Date ..... Month ..... And Year ..... at ..... a.m. / p.m. at ..... Import Naka (Name of the import Naka). The details of the goods imported by me are given in the table below and they are correct. The goods imported by me are not being imported in the Octroi limits for consumption, use or sale but they are intended for immediate exportation outside the octroi limits to \$ .....

| Rly. Receipt<br>No./S.T.R.<br>No.,Date,<br>Month and<br>Year<br>Vehicle No. | Number and<br>Description<br>of packages | Description<br>of goods | Weight | Price as<br>per<br>original<br>invoice | Full<br>Name & Address<br>of the con-<br>signor of the<br>said goods | Full Name<br>of the Party<br>to whom<br>material<br>to be send |
|---|--|-------------------------|--------|--|--|--|
| 1   | 2  | 3                       | 4      | 5                                      | 6  | 7  |

I hereby undertake :

- i. to carry the said goods outside the Octroi Limits of the Corporation within three hours from the time of import in accordance with the conditions and the manner prescribed for the export of the goods intended for immediate exportation.
- ii. to carry under the Municipal supervision as may be provided for the purpose, the said goods direct to the Export Naka by the prescribed route only. I further undertake to convey the said goods without unloading or making any halt 'en route' to the said Export Naka and without effecting change of hands, form, condition, state or appearance by any process of manufacture or otherwise and without breaking bulk or quantity of the said goods.

Signature of the person in charge of the said goods.

Date ..... Month ..... Year .....

- Give the full name of the person in charge of the goods intended for immediate exportation.

+ Give full address of the said person

\$ Give the place to which the said goods are being exported.

Driver's License No. ....

Date of Import .....

Time of Import .....

Octroi Office

Price Rs. 2 only

Pune Municipal Corporation

SPECIMEN – 3

(See Rule 32)

EXCESS OCTROI TAX REDFUND APPLICATION TO BE MADE BY THE  
IMPORTER

( CANCELLATION OF THE FORM)

To,  
The Commissioner

Pune Municipal Corporation  
Pune – 411 005

Sir,

I .....  
(Full Name & Address of the Importer shall be given here)

have paid Rs. ....vide Octroi Receipt No. .... dated .....  
The said Octroi tax amount has been recovered more than the ;proper and reasonable  
tax amount due to error or erroneous calculation made by the Octroi Officer. I am  
submitting herewith the invoice/invoices towards the goods imported and request for  
the refund against the excess paid octroi.

I declare on oath that the enclosed documents are true and correct. Octroi shall be  
assessed as per the documents and the balance amount be refunded.

Signature of the Importer

Date

Enclosures: 1) Octroi/Deposit Receipt No.  
2) Original Invoice of the goods  
3) Railway Receipt/S.T./Parcel Way Bill/Custom Import Entry/Motor  
Receipt Number  
4) Other Documents

Octroi Office

Price Rs. 2 only

Pune Municipal Corporation

SPECIMEN – 4

(Standing Order) (Rule 27)

APPLICATION TO BE MADE BY THE IMPORTER REGARDING  
EXTENSION IN TIME FOR SENDING GOODS OUTSIDE THE OCTROI LIMIT

To,  
The Export Naka Officer,  
.....Export Naka  
Pune Municipal Corporation  
Pune 411 005

Sir,

I (Full Name) .....

Residing at (Full Address) .....

Have imported on Date ...../...../..... at .....hours with the  
intention to immediately export it and have handed over the goods vide Transit Pass  
Number ..... Dated / / ..... Transport Pass Number.....

Date / / ..... I cannot export the said goods within the fixed  
period. Because

(1) Vehicle carrying the said goods (Write description of the vehicle and number  
.....

Has gone out of order and it is impossible to get it repaired within two hours or

(2) There is difficulty to get Railway or Transport Booking or

(3) .....(other difficulty  
for exporting the said goods within the fixed period , specify the circumstances  
here).

Therefore, I should be permitted to export the said goods on date ...../...../.....  
month .....Year..... At ..... Hours. It will be possible for me to  
export the goods within the permitted period. Deposit amount equal to the octroi amount  
has been remitted vide Receipt No. ....Date / /.....

I have handed over this application to you to-day on Date / / ..... at  
.....hours.

Yours faithfully

Person possessing the goods

Signature

---

(specimen 4 contd..... ).

Entries of the Naka Officer

- 1) Time of the application admitted ..... Morning/Afternoon and Date .....
- 2) Number of packages .....
- 3) Time at which it is essential to export the goods, its Date .....,Time  
..... Morning/Afternoon
- 4) Other entries  
.....

Signature of the Export Naka Officer

Octroi Office

Price Rs. 4 only

PUNE MUNICIPAL CORPORATION

SPECIMEN – 5

(Schedule Chapter 8 Rule 62 of the Mumbai Provincial Municipal Corporation Act 1949)

INTIMATION LETTER OF EXPORT TO BE GIVEN BY THE IMPORTER i.e. EXPORTER.

(To be submitted in Duplicate0

To

Export Naka Officer,  
..... Export Naka  
Pune Municipal Corporation  
Pune 411 005

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

| Import Bill No. & Date | Original Mark on the goods to be exported | Number & description in detail of the goods exported | Description in detail of the goods to be exported | Weight of the goods to be exported | Value of the said goods according to the original invoice when the same was produced at the time of import or | Full name & full address of the consignee to whom material is to be sent |
|------------------------|---|--|---|------------------------------------|---|--|
| 1                      | 2   | 3  | 4   | 5                                  | 6   | 7  |

-----

I hereby declare that all the contents of this Export Note are truly and correctly stated and that the abovementioned goods are being exported within four months from

the date of import. The said goods that are being exported are the very goods that were imported under the Import Bill mentioned above  
My Full Name is ..... and my address is .....

|      |       |  |
|------|-------|--|
|      |       | Signature of the Importer<br>i.e. the Exporter |
| Date | Month | Year   |

Other remarks of the Export Naka Officer :-

Remarks of the Export Naka Officer –  
Municipal Corporation Value of the Goods –  
Railway Receipt No. and Date –  
S.T. Receipt No. and Date –  
Air Way Bill No. & Date –  
Vehicle Receipt No. & Date –  
Registration Number & Export Note Date -

---

I hereby certify that the abovementioned goods have this day passed out of the Octroi Limits via this Naka.  
Export Certificate No. .... Dated    /    / 2000

Signature of the Export Naka Officer

---

Received the following documents

- |  |               |
|--|---------------|
| 1) Export Note No.   | Original Copy |
| 2) Export Certificate No.  | Original Copy |
| 4) All the correspondence shown to the Naka Officer regarding the above Export Note. |               |

Signature

Octroi Office

Price Rs. 5 only

PUNE MUNICIPAL CORPORATION

SPECIMEN- 6

(See Rule 33 (1,11,17,18))

APPLICATION FOR GETTING OCTROI CURRENT ACCOUNT FACILITY

To

The Commissioner,  
Pune Municipal Corporation  
Pune – 411 005.

1) \* I..... Known to be ownership profession, am the .....(Individual, Trading Organization, Partner, Managing Trustee, Director, Secretary, Chief Officer shall be mentioned here)  
Name .....(here name of the Partnership organization, Company, Local Authority, Corporation, Institute, Club, Individual Federation, H.U.F. or Trustee Board shall be specified)  
.....run by the State Government/Central Government, Main place of the business in this City at Room/Tenement Number ..... Ward/Place .....Road ..... Center/Town..... Area ..... Post Office ..... PIN Code.....Taluka..... I am applying for getting Octroi Current Account facility vide Rule 33, as the said Partnership Organization, Company, Local Authority, Corporation, Institute, Club, Individual Federation, H.U.F., Trustee Board (or Government).

2) Information regarding name of the owner and permanent residential address of all the partners in the business or institute, club or other federation of the Managing Committee, is as follows.

(Names of the Members doing business as H.U.F. their residential addresses, their age (if the applicant is legally established through Law or Government Department), shall not fill in ).

---

Contd.....

| Sr. No. | Surname | Name | Father's Name | Age | :Permanent Residential Address | Telephone No./Mobile No. |
|---------|---------|------|---------------|-----|--------------------------------|--------------------------|
| 1       | 2       | 3    | 4             | 5   | 6                              | 7                        |
| 1       |         |      |               |     |                                |                          |
| 2       |         |      |               |     |                                |                          |
| 3       |         |      |               |     |                                |                          |
| 4       |         |      |               |     |                                |                          |
| 5       |         |      |               |     |                                |                          |

Note - If there are more than five names, then in that case, the applicant shall fill in the above particulars on separate sheet and enclose the same with proper signature and by mentioning the date.

4) Date of commencement of the business mentioned at the above address, is .....

5) Nature of business is entirely/mainly/partly export related, wholesale distribution, or commission agency

5) The above business .....is dealing in .....

6) Amount of octroi tax of the goods imported in Octroi Limit per month is Rs.....

More than Rs. 25,000/- per month.

7) I am submitting herewith latest copies of my photograph with the application, essential vide Sub Rule 2 Volume E of the Rule 33.

8) As per the above profession, I am Registered dealer/trader and I am holding following Registration Number.

| Sr.<br>No. | Names of the Acts  | Registration No. |
|------------|--|------------------|
| 1          | 2  | 3                |
| 1          | Central Sales Tax Act 1956                                   |                  |
| 2          | Maharashtra VAT Act 2005                                     |                  |
| 3          | License held under Mumbai Shops &<br>Establishments Act 1948 |                  |
| 4          | Excise Fee Act 1949  |                  |
| 5          | Rent Act 1985  |                  |

9. The above statements are true as per my information and belief.

(Signature)

Designation of the  
Concerned Authority.

Place:

Date:

Octroi Office

PUNE MUNICIPAL CORPORATION

SPECIMEN – 7

(See Rule 33 (19), 36 (2) )

RETURN OF THE ACCOUNT HOLDER

‘A’ – Information of the goods imported by the Account Holder

| Sr. No. | Date of Goods Imported | Name & Address of the party from goods have been purchased | Bill No. & Date | Measure of the Goods Qty. | Value of the Goods | Rate of Octroi | Total Amt. of Octroi | Debit Memo Receipt & Dt. |
|---------|------------------------|--|-----------------|---------------------------|--------------------|----------------|----------------------|--------------------------|
| 1       | 2                      | 3  | 4               | 5                         | 6                  | 7              | 8                    | 9                        |

‘B’ – Information of the goods exported by the Account Holder

| Sr. No. | Date of Goods Imported | Name & Address of the party to whom goods sent | Bill No. & Date | Measure of goods Qty. Pcs. | Value of Goods imported | Date of goods & Date | Debit Memo Receipt No. | Octroi Amt |
|---------|------------------------|--|-----------------|----------------------------|-------------------------|----------------------|------------------------|------------|
| 1       | 2                      | 3  | 4               | 5                          | 6                       | 7                    | 8                      | 9          |

I declare that the goods specified here have been purchased outside the Octroi Limit, similarly, the goods specified at ‘B’ belong to that mentioned in ‘A’ and that these have Been exported within six months from the date of import.

Signature of the Account Holder

Octroi Office

Price Rs. 4 only

Octroi Office

Price Rs 4/-

PUNE MUNICIPAL CORPORATION  
SPECIMEN – 8  
(See Rule 34)

APPLICATION REGARDING CANCELLATION OF THE OCTROI  
ACCOUNT FACILITY

To,

The Commissioner,  
Pune Municipal Corporation  
Pune – 411 005

1) I ..... And / on behalf of  
.....(specify name of the trader who has been  
given the facility of operating Octroi Current Account), I am  
..... carrying out business of ..... and holding  
Octroi Account Number ..... vide Octroi Rule 23 and having City Postal  
Address (Full Address) is the only/main place of their business, hereby prefer the  
application for cancellation of the Octroi Current Account vide Octroi Rule No. 33  
because of the following reasons.

- A) The said business has been closed with effect from .....
- B) As the said business has been passed on to ..... with effect from ..... as per  
Sub Rule 22 of the Rule 33
- C) Any other following reasons

.....  
.....

2) Original certificate of the Octroi Tax Current Account is enclosed herewith. If such  
original certificate has not been enclosed, specify reason for the same.....

.....  
3) I..... hereby declare that the information  
given herein as true and correct to the best of my belief.

Signature of the Account Holder

Place:

Date:

.....

RECEIPT

Application for cancellation of the Octroi Current Account facility under  
Specimen – 8, duly signed by Mr. ...., is hereby  
received. Original Certificate of the Octroi Current Account has been/not enclosed along  
with the same.

Signature of the Receiving Officer

Octroi Office

Price Rs. 50 only

PUNE MUNICIPAL CORPORATION

SPECIMEN – 9

(Rule 33B)

PUNE MUNICIPAL CORPORATION

APPLICATION BY SMALL ENTREPRENEUR FOR GETTING  
OCTROI CUTTING ACCOUNT FACILITY

TO,

The Commissioner  
Pune Municipal Corporation  
Pune 411 005

- 1) \* I ..... carrying on profession as small entrepreneur at ..... the Main Place in .....this city at Room/Flat Number ..... Name of the Building .....Ward/Place ..... Road .....Centre/Village .....Area Post Office Pin Code Taluka.....hereby applying for getting Octroi Account Facility vide Rule 33.
- 2) My particulars are as follows.
  - a) Full Name .....Commence by Surname)
  - b) Age
  - c) Permanent Residential Address .....
  - d) Name of the Small Entrepreneur
  - e) Address of the Small Entrepreneur.....
  - f) Telephone Number 1) Residence .....2) Place of business
  - g) Mobile Number .....
- 3) Date of Commencement of business/business going on at the above mentioned is .....
- 4) Octroi amount of the material being imported in the Octroi limit is more than Rs. 10,000/- per month.
- 5) As required vide Rule 33 Sub Rule 1, Volume B, I am submitting two copies of my recent photograph with this application.
- 6) Small Industries Registration Number .....
- 7) The above statements are true to the best of my information and belief.

Place.....

Date .....

(Signature)  
Concerned Authority

Octroi Office

PUNE MUNICIPAL CORPORATION

SPECIMEN – 10

(See Rule 33 (3))

RETURN OF THE SMALL ENTREPRENEUR ACCOUNT HOLDER

‘A’ – Information of the goods imported for processing by the small entrepreneur

| Sr. No. | Date | Name & Address of the party from whom goods have been purchased | Bill No. & Date | Measure of the Goods Qty. | Value of the Goods | Rate of Octroi | Total Amt. of Octroi | Debit Memo Receipt & Dt. |
|---------|------|---|-----------------|---------------------------|--------------------|----------------|----------------------|--------------------------|
| 1       | 2    | 3   | 4               | 5                         | 6                  | 7              | 8                    | 9                        |

‘B’ – Information of the goods exported for processing by small entrepreneur account holder

| Sr. No. | Date | Name & Address of the party to whom goods sent | Bill No. & Date | Measure of goods Qty. Pcs. | Value of Goods Imported | Date of goods imported | Debit Memo Receipt & Date | Octroi Amt |
|---------|------|--|-----------------|----------------------------|-------------------------|------------------------|---------------------------|------------|
| 1       | 2    | 3  | 4               | 5                          | 6                       | 7                      | 8                         | 9          |

I declare that the goods specified here have been purchased outside the Octroi Limit, similarly, the goods specified at ‘B’ belong to that mentioned in ‘A’ and that these have Been exported within six months from the date of import.

Signature of the small entrepreneur Account Holder

Octroi Office

Price Rs 4/-

PUNE MUNICIPAL CORPORATION

SPECIMEN – 11

(See Rule 33(22),34)

APPLICATION REGARDING CANCELLATION OF THE OCTROI  
ACCOUNT FACILITY OF SMALL ENTREPRENEUR

To,

The Commissioner,  
Pune Municipal Corporation  
Pune – 411 005

1) I ..... And / on behalf of  
.....(specify name of the trader who has been  
given the facility of operating Octroi Current Account), I am  
..... carrying out business of ..... and holding  
Octroi Account Number ..... vide Octroi Rule 23 and having City Postal  
Address (Full Address) is the only/main place of their business, hereby prefer the  
application for cancellation of the Octroi Current Account vide Octroi Rule No.34  
because of the following reasons.

D) The said business has been closed with effect from .....

E) As the said business has been passed on to ..... with effect from ..... as per  
Sub Rule 22 of the Rule 33

F) Any other following reasons

.....  
.....

2) Original certificate of the Octroi Tax Current Account is enclosed herewith. If such  
original certificate has not been enclosed, specify reason for the same.....

3) I..... hereby declare that the information  
given herein as true and correct to the best of my belief.

Signature of the Small Entrepreneur Account Holder

Place:

Date:

.....

RECEIPT

Application for cancellation of the Octroi Current Account facility under  
Specimen – 8, duly signed by Mr. ...., is hereby

received. Original Certificate of the Octroi Current Account has been/not enclosed along with the same.

Signature of the Receiving Officer

Octroi Office

Price Rs.2/-

SPECIMEN – 12  
(Rule 39 (2) Standing Order .....)

APPLICATION FOR GETTING PERMISSION TO SEND THE GOODS OUTSIDE OF  
THE OCTROI LIMIT WITH THE INTENTION TO BRING IT BACK

To:  
Hon. Naka Officer  
..... Octroi Naka  
Pune Municipal Corporation

1. I  
.....

Residing at .....

The goods in front of you, with this application are from the Pune Municipal Corporation Limit. The same are to be sent outside Octroi Limit to-day with the intention to bring them back / for carrying out repairs. I will bring back the said goods in the Octroi Limit within one month period. I hereby request that at that time, no Octroi tax should be levied on these goods because it is the goods which have been sent with the intention to bring back/to be brought back after carrying out repairs. Hence I also request that suitable entry on your Naka may kindly be made.

2. I am agreeable to pay 10% of the Octroi amount or maximum Rs. 100/- towards the clerical expenses for necessary entries. The receipt that I will get from you will be produced by me without fail, at the time of goods return.

3 Particulars of the goods are as follows.

1. Particulars
2. Make
3. Production Type
4. Production Number
5. Weight
6. Quantity
7. Value

4 This material is going out of the Octroi limit for repairs, I am giving its particulars as follows

c) What repairs are to be carried out

Kh) Where the repairs are to be carried out? .....

If after carrying out the repairs of these goods, if there will be a change in appearance or in the form, I will be required to pay Octroi while bringing back this material.

For the information of the Honourable Sir,

Yours Faithfully,

Octroi Office

Price Rs. 5 only

PUNE MUNICIPAL CORPORATION

SPECIMEN – 13

(See Rule 26)

DECLARATION TO BE FILLED IN BY THE IMPORTER FOR GETTING EXEMPTION FROM PAYING OCTROI TAX

Full name of the importer of the material

Full address of the importer of the material.....

| Sr. No. | Railway Receipt/ S.T./Parcel Way Bill/Custom Import Entry /Motor Receipt Number | Packages or Bundles | Particulars of the goods | Weight (Kg.) | Name & Full Address of party who has sent the goods | Remarks |
|---------|---|---------------------|--------------------------|--------------|---|---------|
| 1       | 2   | 3                   | 4                        | 5            | 6   | 7       |

I declare assuredly that these goods have been shown to the Naka Officer and it is correct as per the particulars given above and it not octroi leviable and it will be my responsibility to prove that it is octroi leviable and I will ensure Pune Municipal Corporation about if as and when required.

Date:

Signature .....

Octroi Office  
Ruju Pahile  
Date

P. Pass Number

PUNE MINICIPAL CORPORATION

Date & Time

Ruju Pahnar

SPECIMEN – A

Shift

(See Standing Order)

**OCTROI RECEIPT**

Name & Address of the transporter in whose possession the imported material is there –

Tra. P. Numnber

Vehicle Number

Please note that below mentioned Octroi against the below specified material is being demanded as specified below mentioned rates

| RR<br>/S.T./  | Parti-<br>culars<br>of the<br>Goods | No. of<br>Packages<br>& Parti<br>Culars | Weight<br>kg. | Value as<br>Original<br>Invoice<br>Produced | Value<br>fixed<br>by PMC | Rate of<br>octroi | Amt.of<br>octroi<br>Rs .Ps | Remarks |
|---|-------------------------------------|---|---------------|---|--------------------------|-------------------|----------------------------|---------|
| Parcel<br>Way Bill<br>Custom<br>Import<br>Entry/<br>Receipt |                                     |   |               | Rs .PS                                      |                          |                   |                            |         |

Rupees in Words .....

Name of the Government with whom the Agreement is made .....

Name of the Government Agreement, Number & Date - .....

Full name & Address of the Government Contractor .....

Full Name & Address of the Importer - .....

Date, Month & Year - .....

Time of Import - .....

Signature of the  
Officer of the  
Municipal

Received the Octroi amount as follows Rs. ....Ps.

Signature of the  
Officer of the  
Municipal

Octroi Office

R. Pass Number

PUNE MUNICIPAL CORPORATION

Date & Time

SPECIMEN - B

(See Rule 27, Standing Order .....)

Shift

Naka

TRANSIT PASS

Vehicle Number

Place where going

| RR<br>/S.T./<br>Parcel<br>Way Bill<br>Custom<br>Import<br>Entry/<br>Receipt | Parti-<br>culars<br>of the<br>Goods | No. of<br>Packages<br>& Parti<br>Culars | Weight<br>kg. | Value as<br>Original<br>Invoice<br>Produced<br>Rs .PS | Value<br>fixed<br>by PMC | Rate of<br>octroi | Amt.of<br>octroi<br>Rs .Ps | Remarks |
|---|-------------------------------------|---|---------------|---|--------------------------|-------------------|----------------------------|---------|
| 1   | 2                                   | 3                                       | 4             | 5   | 6                        | 7                 | 8                          | 9       |

Transit Fee Received Rupees ..... Paise (in ..... words  
Rupees.....)

Full name & address of the person who possesses the Pass  
.....

Date & Time of import

Railway Receipt/S.T.

/Parcel Way

Bill/Custom

Import Entry/Motor Receipt Number

&

Date

Remarks

This pass is limited for 3 hours

Signature of the Naka Officer/Clerk

Remarks to be made by the Export Naka Officer

I hereby certify that the goods mentioned above has been passed outside the Octroi Limit on (date, month and year)

Morning/afternoon                      hours in my presence under Railway Receipt/S.T./Parcel Way Bill/Custom Import Entry/Motor Receipt Number

Other Remarks

Signature of Export Naka Officer/Clerk

Pune Municipal Corporation

Date

Octroi Office

Receipt

Received in Cash Rupees in words ..... Towards  
Transit Fee vide Transit Pass                      Vehicle Number

Signature of the person  
Paying Transit Fee

Signature of the Naka Officer/Clerk

Octroi Office

Naka

Receipt No.  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN – C

(See Rule 40)

OCTROI PLUS SETTLEMENT FEE

Watch Squad

Full Name of the Importer

Residential Address

Vehicle Number in which goods imported

| Railway Receipt/<br>S.T./Parcel Way<br>Bill/Custom<br>Import Entry/<br>Motor Receipt No. | Particulars<br>of the goods | No.of<br>Packa-<br>ges | Weight | Value<br>as per<br>original<br>Invoice | Value<br>fixed<br>by<br>PMC | Octroi<br>Rate | Octroi<br>Amount |
|--|-----------------------------|------------------------|--------|--|-----------------------------|----------------|------------------|
| 1  | 2                           | 3                      | 4      | 5                                      | 6                           | 7              | 8                |

Total Amount.....  
Octroi paid .....  
Difference .....  
Settlement Fee .....  
Administration Fee .....

Total .....

In words total Rupees .....

---

|      |       |      |                                 |
|------|-------|------|---------------------------------|
| Date | Month | Year | Name & Signature of the Officer |
|------|-------|------|---------------------------------|

Name & Signature of Importer

Octroi Office

Naka

PUNE MUNICIPAL CORPORATION  
SPECIMEN – D  
(See Rule 14 (4), 33 (3), 36 (3) )

SEIZURE NOTICE

Notice Number

Date & Time

Shift

Mr. (‘) .....

Residing at (+) .....

Please note that I have today seized the movable property as per the list of the goods mentioned below towards the Octroi tax receivable amount of Rupees.....  
(in words Rupees .....)  
against the below mentioned goods and if you do not pay the above mentioned receivable amount along with recovery expenses in the Head Office of the Octroi Office of the Municipal Corporation, the said property will be sold.

Date                      Month                      Year

Vehicle No.

Particulars of Octroi Leviable Goods

---

|   |                             |                        |        |  |                             |                |                  |
|---|-----------------------------|------------------------|--------|--|-----------------------------|----------------|------------------|
| Railway Receipt/<br>S.T./Parcel Way<br>Bill/Custom<br>Import Entry/ | Particulars<br>of the goods | No.of<br>Packa-<br>ges | Weight | Value<br>as per<br>original<br>Invoice | Value<br>fixed<br>by<br>PMC | Octroi<br>Rate | Octroi<br>Amount |
|---|-----------------------------|------------------------|--------|--|-----------------------------|----------------|------------------|

Motor Receipt No.

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|

List of the goods seized

-----  
Sr.No.                      Particulars of the goods seized                      Estimated value  
-----

Name of the Naka Officer & Signature

(\*) Full name of the person in whose possession the material caught at this place

(+) Write full address of residence and business of the above person

Octroi Office

Demand Letter Number

PUNE MUNICIPAL CORPORATION

SPECIMEN – E

(See Rule 21)

DEMAND LETTER

TO,

.....  
.....

Today, date ..... Around ..... time, goods imported as mentioned below in the Municipal Corporation Limit are owned by you and the Commissioner ensured that no payable and property tax amount has been paid by you at the time of import. Hence I request you that you should feel in the below mentioned Demand Letter and return it to me within 7 days from the date of receipt of this letter.

Complete particulars of the goods imported shall be given below as per the information received by the Commissioner.

.....  
.....  
.....

Signature of the Commissioner

|                                |                    |                      |                             |                                 |                   |
|--------------------------------|--------------------|----------------------|-----------------------------|---------------------------------|-------------------|
| Name & Parti-<br>Culars of the | Weight of<br>goods | Value of<br>goods as | Name of place<br>from where | Full Name of<br>sender of goods | Date of<br>Import |
|--------------------------------|--------------------|----------------------|-----------------------------|---------------------------------|-------------------|

| Goods Imported | imported | per original Invoice | goods imported | & Address |   |
|----------------|----------|----------------------|----------------|-----------|---|
| 1              | 2        | 3                    | 4              | 5         | 6 |

I firmly state that the above mentioned information is true and correct as per my knowledge.

Signature of the owner

Octroi Office

Receipt Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION  
SPECIMEN – F

(See Rule 22, 23, 30)

DEPOSIT RECEIPT

Naka

Full Name of the Importer  
Residential Address  
Vehicle Number of the goods imported

| Railway Receipt/<br>S.T./Parcel Way<br>Bill/Custom<br>Import Entry/<br>Motor Receipt No. | Particulars<br>of the goods | No.of<br>Packa-<br>ges | Weight | Value<br>as per<br>original<br>Invoice | Value<br>fixed<br>by<br>PMC | Octroi<br>Rate | Octroi<br>Amount |
|--|-----------------------------|------------------------|--------|--|-----------------------------|----------------|------------------|
| 1  | 2                           | 3                      | 4      | 5                                      | 6                           | 7              | 8                |

Administrative Fee 7.00

Deposit Amount .....

Octroi Amount

Rupees in words .....

Reason for charging deosit amount .....

Date

Month

Year

Signature of the Importer

Signature of the Naka Officer

---

Remarks of the Naka Officer as regards returning of the deposit amount .....

.....

.....

Signature of the Naka Officer

---

Received back the above amount of Rs..... Paise .....(Rupees in  
Words .....Paise .....) on Date

Month

Year 200

Name of the Clerk giving back the deposit amount

Signature of the Importer

Octroi Office

Receipt Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION  
SPECIMEN – G  
(Standing Order)

EXPORT CERTIFICATE

Naka

Full Name & Full Address of the person  
Whose name has been specified as  
Importer, in the Octroi Receipt

Full Name & Full Address of the person  
Who has been got treated as Importer

Full Name & Full Address of the person  
Who has exported

| Original Markings | If there are Stamps Put by PMC | R.R./S.T./ Parcel Way Bill/ Custom Import Entry/ Motor Receipt No. | No.of Packa- ges & Particu lars of Packa- ges | Particu- lars of the export goods | Weight | Value as per origin- nal Invoice of the export or declared Value | Value fixed by PMC | Octroi Receipt Number & Date |
|-------------------|--------------------------------|--|---|-----------------------------------|--------|--|--------------------|------------------------------|
| 1                 | 2                              | 3  | 4   | 5                                 | 6      | 7  | 8                  | 9                            |

I hereby certify that the above mentioned goods have this day been exported outside the Octroi Limits in my presence via this Naka. Export Note Register No.  
Date

Date      Month      and Year

Time of Export

Signature of the Export Naka Officer

Note: Refund Demand Application shall be admitted within 7 days from date of the Export Certificate.

Octroi Office

Receipt Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN – H

(Rule 33 (16) )

DEBIT MEMO

Naka

Vehicle No.

Fixation Sheet No.& Dt:

| R.R./S.T./Parcel<br>Way Bill/<br>Custom<br>Import Entry/<br>Motor Receipt<br>Number | Parti-<br>culars<br>of<br>Goods | No. of<br>Packa<br>ges &<br>Parti-<br>culars | Wt.<br>Kg | Engine<br>No. | Chassis<br>No. | As per<br>original<br>Invoice<br>produced<br>Rs. Ps. | Value | Rate<br>fixed<br>by PMC | Amt.<br>of octroi<br>Rs. Ps. | Remark |
|---|---------------------------------|--|-----------|---------------|----------------|--|-------|-------------------------|------------------------------|--------|
| 1   | 2                               | 3  | 4         | 5             | 6              | 7  | 8     | 9                       | 10                           | 11     |

Remarks

Name of the Account Holder  
Importing the goods

Administrative Fee

Total Octroi

Date of Import of Goods

Signature of the person transporting the goods

Naka Clerk

Octroi Office

Receipt Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN- I

(Rule 33 (13) )

OCTROI TAX CURRENT ACCOUNT CERTIFICATE

NAKA

Octroi Current Account Number :-

1)Certified that Mr./M/s ..... Room No. ....  
Plat No. ....Name of the Building .....Municipal Corporation Number of the  
Building, Ward..... Center/Town..... Area .....is the  
only business place and carrying on business and the same has been Registered with  
effect from Date..... Under Octroi Rules \* 33/36 as Octroi Tax Current Account.  
Holder.

2) This business is entirely/mainly / partly for .....

3) This seller/trader deals in Class of the following goods

.....

.....

.....

.....

Place:

Signature of the Commissioner

Date:

Octroi Office

Notice Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN – J

(Rule 41)

NOTICE REGARDING GIVING OCTROI, PENALTY, SEIZURE AMOUNT

To,

.....

.....

Octroi Current Account Number .....

- 1) Whereas you have submitted the Monthly Proforma from .....  
upto .....vide Rule 33 Sub Rule 3/Rule 36
- However the amount of Octroi which is payable as per the :Proforma has not been paid.
- However, the amount of Octroi which is payable, i.e. Rs....., due as per the Profoma, has not been paid vide Rule 33 (16), which is essential to be paid.

Therefore, you are being directed by this that an amount of Rs. ....(in words Rupees.....) shall be paid and copy of the Challan shall be submitted to me before date .....as a proof of the payment. If this is not done, the above amount of Rs..... Will be recovered as outstanding towards the property as specified in Rule 33 Sub Rule 3.

- 2) You are being informed by this that if you fail to pay the amount of the Octroi amount without any proper reason, you will be liable to pay the additional amount as penalty vide Rule 40.

Place:

Date:

Signature of the Commissioner

Octroi Office

Receipt Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECI MEN – K

(See Rue 33(4) & Standing Order .....)

GENERAL RECEIPT

Mr. / M/s .....

Residing at .....  
.....

Particulars of the Amount

| Sr.No. | Particulars        | Amount |
|--------|--------------------|--------|
| 1      | Deposit            |        |
| 2      | Additional Deposit |        |
| 3      | Monthly Rent       |        |
| 4      | Permit Fee         |        |
| 5      | Permit Renewal Fee |        |
| 6      | Any other          |        |

Total

Received the total amount of Rs. .... (in words Rupees .....  
.....only) in cash/by Demand Draft, as specified  
in the above particulars.

Demand Draft Number –

Date –

Name of the Bank –

Branch

Through .....

Date:

Signature of the official accepting the  
Amount

Octroi Office

Receipt Number

Date

Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN - N

( See Rule 39 (2) (GH), 8 (G) & STANDING ORDER .....)

CLERICAL EXPENSES RECEIPT

- 1) You are being informed that, particulars of the goods, as mentioned by you in the application in this regard and actual inspection of the goods, are as follows.

| Particulars<br>of the goods | Make | Type of<br>produc-<br>tion | Production<br>Number | Weight | No.of<br>Packa-<br>ges | Value | Remarks |
|-----------------------------|------|----------------------------|----------------------|--------|------------------------|-------|---------|
|-----------------------------|------|----------------------------|----------------------|--------|------------------------|-------|---------|

- 2) As per the above particulars, for checking entry of the goods on the Naka at the rate of Rs. 100/- is calculated at Rs.....(Rupees in words.....  
.....) as clerical expenses towards the entry, which amount is duly received.

- 3) If the material is being sent for repairs

K) Which repairs are to be carried out

KH) What has been inspected as regards this .....

Date .....Time .....

Signature of the Naka Officer

K. In case the goods are not brought back within one month or if getting extension of time before making application to the Office and if approval is not taken against the application, full Octroi amount will have to be paid.

KH. If lesser material is brought back than the entry of the goods, in that case also, entry will be cancelled.

G. This receipt will have to be produced without fail while bringing back the goods, otherwise Octroi as per the assessment will have to be paid (if there is labour charge, Octroi amount will have to be paid on this also)

GH. The Octroi amount will have to be paid on goods brought back, if after repairs, there is change in appearance or form of the goods.

CH)It shall be binding to produce all the essential related documents at the time of goods being brought back.

Octroi Office

Receipt No.  
Date  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN – O

( See Rule 39 (3) (G) )

FREE PASS FOR THE MATERIAL BROUGHT BACK

Naka

Mr. ....

Residing at .....

Had made entry of the goods while taking the goods outside Octroi limit for repairs vide Clerical Expenses Receipt..... Dated ..... Since the repaired goods are being brought back within one month as per the said entry or since the goods are being brought back within the extended period as approved by the Octroi Superintendent till date .....Octroi exemption is being given vide this Pass.

| Particulars<br>Of the goods | Make | Type of<br>produc-<br>tion | Production<br>Number | Weight<br>KGS | No.of<br>Packa-<br>ges | Value<br>Rs. | Remarks |
|-----------------------------|------|----------------------------|----------------------|---------------|------------------------|--------------|---------|
|-----------------------------|------|----------------------------|----------------------|---------------|------------------------|--------------|---------|

Signature of the Naka Officer

Octroi Office

Receipt No.

Date

Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN – P

(See Rule 39 (3) )

RECEIPT OF OCTROI EXEMPTION

Naka Number..... Name of the Naka .....

| RR<br>/S.T./<br>Parcel<br>Way Bill<br>Custom<br>Import<br>Entry/<br>Receipt<br>1 | Parti-<br>culars<br>of the<br>Goods<br>2 | No. of<br>Packages<br>& Parti<br>Culars<br>3 | Weight<br>Kg.<br>4 | Value as<br>Original<br>Invoice<br>Produced<br>Rs .PS<br>5 | Value<br>fixed<br>by PMC<br>6 | Rate of<br>octroi<br>7 | Amt.of<br>ocroi<br>Rs .Ps<br>8 | Reason<br>for not<br>charging<br>octroi<br>9 |
|--|--|--|--------------------|--|-------------------------------|------------------------|--------------------------------|--|
|--|--|--|--------------------|--|-------------------------------|------------------------|--------------------------------|--|

Name of the party bringing goods.....

& Address.....

.....

Date      Month      Year      Time

Signature Of Naka Officer

Octroi Office

Notice Number  
Date & Time  
Shift

PUNE MUNICIPAL CORPORATION

SPECIMEN - D - 2

( See Rule 20 )

NOTICE FOR PAYING PENALTY BECAUSE OF OCTROI EVASION

To

M/s .....

Representative on behalf of above

Mr. ....

Residing at .....

.....

1. Whereas on Date ..... Morning/afternoon/night  
..... Hours, you or your representative has paid the  
Import Tax Amount of Rs. .... (in words Rupees  
.....) by giving guarantee  
letter regarding value of the goods imported. You or your  
representative has been issued receipt No. .... Dated  
.....towards payment of the said amount. However, you  
have mentioned with unfair intention to evade the proper and  
reasonable Municipal Corporation value of the goods in the said  
Guarantee Letter. The above fact is noticed when the documents  
were checked after your Vehicle Number ..... or you were  
stopped by the Flying Squad of the Octroi Office .....  
In the morning/afternoon/night .....Hrs. on Date  
..... On checking the goods in the vehicle/goods you  
were having, it was noticed that you / your representative has not  
paid Octroi amount. Hence the said vehicle/ you with goods  
have been brought in the Nava Pool Octroi Head Office from the  
said place for taking necessary action.

2. Whereas you did not stop on the Octroi Naka, although it was  
essential to stop at the time of entering into the Octroi Limit vide  
Rule No. 12 & 13.

3. Whereas as per Octroi Rule 14, when you were stopped for checking Octroi leviable goods in the Octroi Limit, as mentioned in the Paragraph No. 1, you did not give any proof to the Inspecting Officer, as regards payment of the proper and reasonable Octroi amount on the Octroi Naka while entering into the Municipal Corporation Octroi Limit.
4. Whereas there is reason for me to understand that at the time of entering into the Octroi limit, the documents were not made available with unfair intention of purposely evading Octroi at the time of assessing of the goods.
5. Therefore, you are being issued Order that arrangement shall be made by you to show evidence and also arrange to submit it as to why the amount of octroi against the goods that have been brought into the Octroi limit at the time of entering were not paid. Similarly, you can produce or arrange to produce any other evidence, so as to determine the accurate amount of the Octroi payable by you.
6. You are being informed by this that if any information essential vide Rule 14 is defaulted without sufficient reasons, you will be liable for the punishment under Rule 40.
7. Similarly, you are being informed that you will be liable for punishment under provisions of Rule 14 & 16 because of submission of false Bill purposefully, Cash Debit Memo, Affidavit, or other document.
8. At the same time, you are being informed that if any person brings Octroi leviable goods in Octroi Limit with the intention of deceiving the Municipal Corporation or give encouragement to bring or if attempts to bring, in that case, you will be liable to pay penalty octroi Plus 10 times of the Octroi amount after the offence is proved.

Place:

Date:

Signature .....

Designation