

**MUNICIPAL CORPORATION OF GREATER Mumbai  
OCTROI RULES**

**1965**

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**OCTROI RULES**

**Index**

| <b>Sr.</b> | <b>Page</b>  | <b>Nos.</b> |
|------------|--|-------------|
| 1.         | Rules in respect of Levy, Assessment and Collection of Octroi      | 1 to 25     |
| 2.         | Rules in respect of the Payment of Refund of Octroi                | 27 to 47    |
| 3.         | Rules in respect of Exemption from Octroi. (Immediate - Exportion) | 49 to 57    |
| 4.         | Rules in respect of Exemption from Octroi on free Gift, etc.       | 59 to 72    |
| 5.         | Exemption from Octroi (Export Promotion) Rules, 1976.              | 73 to 81    |
| 6.         | Relevant Forms.  | 83 to 128   |
| 7.         | Relevant Sections of M. M. C. Act.                                 | 129 to 134  |
| 8.         | Schedule 'H' and Schedule H-1                                      | 135 to 147  |

**RULES IN RESPECT OF LEVY, ASSESSMENT  
AND  
COLLECTION OF OCTROI.**

RULES IN RESPECT OF LEVY,  
ASSESSMENT AND COLLECTION OF OCTROI

**CONTENTS**

**SECTION A**

**Preliminary**

Page (1) Short title and commencement. 5

(2) Definitions. 5

**SECTION B**

General procedure for the levy of Octroi.

**Chapter—I.**

**Import by Sea.**

(3) Places and times of collection. 6

(4) Procedure. 6

(a), (b) and (c) Articles imported from foreign ports. 6, 7

**Chapter—II.**

**Import by Rail.**

(5) Places and times of collection. 8

(6) Procedure. 8

**Chapter—III.**

**Import by Air.**

(7) Places and times of collection. 9

(8) Procedure. 9

**Chapter—IV.**

**Import by Road.**

(9) Places and times of collection. 9

(10) Vehicles and persons to stop at Octroi posts. 9

(11) Importer to produce documents of import. 10

(12) Procedure. 10

**SECTION C.**

**Municipal stamping of articles.**

(13) Provision regarding the stamping of articles at the time of import. 10

(14) Procedure for Municipal stamping. 11

**Contents—(Contd.)**

**SECTION D.**

**General Provisions regarding examination, weighment and assessment.**

**Page**

- (15) Power to examine articles at the time of import. 12
- (16) Power to examine the articles subsequent to the time of import. 12
- (17) Power to issue requisition. 13
- (18) Provisions to determine `Value'. 13
- (19) Provisions to determine `Weight'. 14
- (20) Provisions to determine `weight' in absence of invoice. 15
- (21) Provisions to determine net `weight'. 15
- (22) Provisions for rounding of weights. 16
- (23) Calculation of Octroi in case of fraction of rupee. 16

**SECTION E.**

**Provisions for recovery of octroi when not paid on demand or short paid.**

- (24) Seizure and disposal of articles for non-payment of Octroi. 16
- (25) Recovery of octroi not paid or short paid. 17
- (26) Repayment of octroi paid wrongly or in excess. 17
- (26A) Transaction of business by the Agent 18

**SECTION F.**

**Miscellaneous**

- (27) Issue of duplicate import bills. 25
- (28) Power to keep account current with the person or local authority. 25
- (29) Provision to rectify defect in the documents. 25
- (30) Provision to remove difficulty in regard to operation or enforcement of these rules. 25

**Section A—Preliminary.**

**1. Short title and commencement.**

(a) These Rules may be called the **Mumbai Municipal Corporation (levy) of Octroi Rules, 1965.**

(b) They shall come into force on the 1st day of April 1965.

(c) As and from the date of coming into operation of these rules all the provisions relating to the levy, assessment and collection of town duty or for the purposes of imposing any penalty or for confiscation of any article or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid in force immediately before the commencement of these rules shall be superseded.

**2. Definitions.**

In these rules unless there be something repugnant in the subject or context—

(1) 'Act' shall mean the Mumbai Municipal Corporation Act, 1888 as amended up-to-date and words and expressions which are defined in the Act, shall have the same meaning as in the Act.

(2) 'Import' shall mean the conveying of any article liable to **Octroi in-to Greater Mumbai** from any other area outside Greater Mumbai.

(3) 'Importer' shall mean the person who imports the articles into Greater Mumbai and shall also include the person who owns the articles at the time of the import or whose name is shown in the Import Bill as importer.

(4) 'Place of Import' shall mean the Docks, Bunders, Wharfs, Railway Yards, Sidings, Depot, Air Port Terminus, Municipal Octroi Posts, at Roads across Greater Mumbai Limits and such other places at which the articles arrive within Greater Mumbai for the purposes of import.

(5) 'Date of Import' shall mean the date on which the Octroi is paid, or in the event of non-payment of Octroi at the time of import on account of inadvertence, error, misunderstanding or any other reason whatsoever, it shall mean the date on which the articles are cleared from the place of import.

(6) 'Schedule' shall mean Schedule 'H' & 'H-1' of the Mumbai Municipal Corporation Act.

\*(7) (a) '**Value of the articles**' where octroi is charged ad-valorem shall mean the value of the articles as ascertained from original invoice plus shipping dues, insurance, custom duties, excise duties, counter vailing duty, sales tax, transport fee, vend freight charges, carrier charges and all other incidental charges, excepting octroi incurred or liable to be incurred by the importer till the articles are removed from the place of import.

or

(b) where the value as at (a) above is not ascertainable on account of non-availability or non-production of the original invoice at the time of import or when the genuineness of the invoice produced is in doubt it shall mean the wholesale cash price less trade discount for which the articles of like kind or quality are sold or are capable of being sold at the time and place of import, without any abatement or deduction whatever except of the amount of Octroi payable on importation thereof.

**Section B.—General Procedure for Levy of Octroi.**

**CHAPTER I.--IMPORT BY SEA.**

**3. Levy, assessment and collection of octroi on import by Sea.**

(a) Octroi on articles imported by Sea shall be collected at Docks, Wharfs, Bunders, etc., under the jurisdiction of the Mumbai Port Trust Authorities or Central Excise Authorities as the case may be, by their staff appointed for the purpose during such hours as may be fixed by them from time to time, in pursuance of instructions that may be issued to them from time to time by the Commissioner.

**Appointment of Municipal Octroi Inspectors.**

(b) To assist such staff wherever he may consider necessary, the Commissioner may appoint Municipal Octroi Inspectors.

**4. Procedure.**

(a) The importer shall fill in an application to pay Octroi on Form 'A' and an Octroi Import Bill on Form 'B' annexed to these Rules and shall present the said forms together with the Customs Import Entry with its copy for Mb. P. T. use to

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\* Amendment to the definition of 'value of article' in Rules 2(7)(a) and 4(c) of the Mumbai Municipal Corporation (Levy of) Octroi Rules 1965 as confirmed by Government, vide Resolution, Urban Development and Public Health Department, No. TAX-1776/2346-UD-3, dated the 28th July 1976.

the Municipal Octroi Inspector wherever posted by the Commissioner or to any other Officer appointed for this purpose by the said Mb. P. T. or Central Excise Authority. The said Inspector or Officer shall check the forms `A' and `B' and the invoice showing the correct weight and the value of the articles in question with the particulars shown in the Customs Import Entry and shall after the scrutiny endorse on the Mb. P. T. copy and `A' and `B' forms whether the articles imported are liable to Octroi and if so the item No. of the Schedule, rate and value or weight thereof as determined by him in accordance with the provisions of these rules. The Octroi Inspector or the Officer concerned shall thereafter direct the importer to the Mb. P. T. Supervisor who shall get the amount of the Octroi determined and shall direct the importer to pay the amount of Octroi to the Mb. P. T. Cashier. The Cashier shall accordingly recover Octroi, sign Form `B' and register the same in a Register to be maintained for this purpose and shall also endorse the payment of Octroi on the reverse of the Mb. P. T. copy of the Customs Import Entry and shall then send the Form `B' and the said Register to the Supervisor who shall check the Form `B' with the register and if found correct shall affix his signature to Form `B' and initial the entry in the Register. Form `B' shall then be handed over to the importer by the Cashier. The Mb. P. T. Shed Superintendent or the Official in whose custody the articles covered by the Customs Import Entry are lying shall before the delivery of the same to the importer, verify that Octroi due thereon has been paid.

(b) In respect of articles imported at ports under the jurisdiction of Central Excise Authority, the importer shall present the forms `A' and `B' referred to in (a) above together with Custom Import Manifest, an original invoice showing the value and weight to the officer in charge of the Port concerned who shall determine and levy Octroi in accordance with the instructions issued by the Commissioner, from time to time in this behalf. The said officer shall thereafter sign form `B' in token of having collected Octroi and enter the same in a Register to be maintained for this purpose and shall thereafter allow the removal of the articles by the importer.

**Articles imported from foreign Ports.**

(c) In respect of articles imported from foreign ports subject to customs duty and liable to octroi it shall not be necessary for the importer to produce the original invoice but the weight and value accepted by the Customs shall be accepted as basis for the levy of octroi and octroi shall be levied on articles liable to octroi on ad-valorem basis by adding the customs duty incurred or liable to be incurred to the aforesaid value accepted by the customs.

## **CHAPTER II.—IMPORT BY RAIL.**

### **5. Levy, Assessment and Collection of Octroi on imports by Rail.**

(a) Octroi on articles imported by Rail shall be collected at Goods Depots, Sidings, Parcel Offices, Railway Stations, etc., under the jurisdiction of the Central, Western or Mb. P. T. Railway Authorities as the case may be, by their staff appointed for this purpose, during such hours as may be fixed by them, in pursuance of instructions that may be issued to them from time to time by the Commissioner.

#### **Appointment of Municipal Octroi Inspectors.**

(b) To assist such staff wherever he may consider necessary, the Commissioner may appoint Octroi Inspectors.

### **6. Procedure.**

The importer shall fill in an application to pay Octroi on Form `A' and Octroi Import Bill on Form `B' annexed to these rules and shall present the said forms along with the original invoice to the Municipal Octroi Inspector wherever posted by the Commissioner or any other officer appointed by the Railway Authorities concerned for this purpose, together with the Railway Receipts or the Parcel Way Bill in respect of the articles imported by him. The said Inspector or Officer shall check these forms with the Railway Receipt or Parcel Way Bill as the case may be and determine whether the articles imported are liable to Octroi, and if so shall indicate thereon the item No. of the schedule and the rate and the value and weight thereof as is determined by him in accordance with the provisions of these rules. The Octroi Inspector or the Officer concerned shall thereafter direct the importer to the Railway Cashier on receiving side. The said Cashier shall see that there is no discrepancy in the particulars contained in these documents and shall collect Railway Charges and Octroi, enter the latter in the Forms `A' and `B', affix his signature on the form `B' and return the same with the Railway Delivery Order to the importer. The Importer shall take form `B' and the said Delivery Order to the Railway Delivery Clerk who shall direct him to the foreman incharge of the section or shed in which the articles are lying. Such foreman shall check the particulars of the articles in the last mentioned documents with the articles themselves and if found correct, he shall affix his initial to the said documents and return them to the importer who shall present them again to the Railway Delivery Clerk who shall deliver the articles and return the Form `B' to the importer.

**CHAPTER III.—IMPORT BY AIR.**

**7. Levy, Assessment & Collection of Octroi on import by air.**

Octroi on articles imported by air shall be collected by the Municipal Octroi Inspector at the Air Port and/or at such places and during such hours as may be fixed by the Commissioner.

**8. Procedure.**

The Importer shall fill in an Application to pay octroi on form `A' and Octroi Import Bill on Form `B' annexed to these rules and shall take the said forms along with the original invoice and the air consignment note together with Customs Import Entry to the Municipal Octroi Inspector posted by the Commissioner for this purpose. The said Inspector shall check the said forms with the relative Air Consignment Note and Customs Import Entry and shall endorse on the said forms and Air Consignment Note whether the articles imported are liable to octroi and if so shall indicate thereon the item No. of the Schedule, the rate and value or weight thereof as is determined by him in accordance with the provisions of these rules. The Octroi Inspector shall thereafter demand from the importer in cash the amount of octroi due and on receipt of the same prepare Octroi Receipt in duplicate in form provided by the Commissioner and sign form `B' and register the same in a Register to be maintained for this purpose. The original octroi receipt and form `B' shall then be handed over to the importer.

**CHAPTER IV.—IMPORT BY ROAD.**

**9. Levy, Assessment & Collection of Octroi on Import by Roads.**

Octroi on articles imported by road shall be collected by the Municipal Octroi Staff appointed by the Commissioner at the Municipal Octroi Posts at Roads across the Greater Mumbai Limits during the whole day and night.

**10. Vehicles to stop at Octroi Posts.**

(a) Every driver of a vehicle or conveyance of any nature whatsoever shall stop his vehicle or conveyance at the Octroi posts to enable the Octroi staff to ascertain whether the said vehicle or conveyance contains any article liable to octroi.

**Persons to stop at Octroi posts.**

(b) Every person bringing goods within Greater Mumbai Limits shall stop at the Octroi post to enable the Octroi Staff to ascertain whether the goods in his possession contain any articles liable to octroi.

**11. Importer to produce documents.**

In order to facilitate the examination of articles by the Municipal Octroi staff to determine whether they are liable to octroi, the importer shall on demand produce

before them the consolidated summary of the articles imported along with their relative transport mema, bills, invoices, etc. The Octroi Inspector shall scrutinise these documents with the actual inspection of the articles for which purpose he may call upon the importer to open any package or packages. In the event of the importer refusing to do so, it shall be lawful for the said Octroi Inspector to assess the articles in the manner provided for in Rule 15.

**12. Procedure.**

In respect of articles liable to Octroi imported by road, the Octroi Inspector shall direct the importer to fill in an application to pay octroi on Form `A' and an Octroi Import Bill on form `B' annexed to these rules. The importer shall submit these forms together with the original invoice to the Octroi Inspector who shall check the particulars of the articles mentioned in the said documents with the articles themselves and shall determine the weight or the value of the articles in accordance with the provisions of these rules. The Octroi Inspector shall thereafter demand in cash from the importer the amount of octroi due and on receipt of the same prepare octroi receipt in duplicate in the form provided by the Commssioner and sign form `B' and register the same in a Register to be maintained for the purpose. The original octroi receipt and the form `B' shall then be handed over to the importer who shall thereafter be allowed to take the articles into Greater Mumbai.

**Section `C' Municipal Stamping of Articles.**

**13. Provisions regarding the stamping of articles at the time of import.**

(1) To facilitate the identification of imported articles at the time of export—

(a) of those specified in Appendix `B' attached to these rules and

(b) of those from any entry from the Schedule to which entry rules contained in these sections may from time to time by the written order of the Commissioner be extended, (and in respect of which Octroi has been recovered at the time of import), the bags or other covering containing such article or the articles themselves as the case may be, shall, at the time when octroi is paid thereon and before their removal from the place of import, be stamped wholly or partly as may be desired by the importer with a special stamp in such manner, during such hours and on payment of such fee as the Commissioner may from time to time specify (Vide Appendix B).

(2) In the event of any such bag or covering being tattered or portion of such bag or other covering selected by the Municipal Octroi Inspector for the affixing of the stamp being so soiled or damaged as to being incapable of receiving a clear impression of such stamp, the importer shall, at his own expense replace such bag or covering by another clean and sound one.

- (3) No claim in respect of the export of any such articles shall be entertained or allowed.
- (a) unless their bags or coverings or the articles themselves as the case may be bear stamp at the time of export, or
- (b) If, at the time of export, such stamp is found to have been tampered with.

**14. Procedure for Municipal stamping.**

In respect of the articles or the packages thereof to be stamped under the provision of the last preceding rule, the following procedure shall apply :-

The importer shall prepare and present the Import Octroi Bill referred to in Rules 4a, 4b, 6, 8 and 12 in duplicate and after the payment of Octroi but before the removal of the articles from the place of import handover the same together with the documents of import to the Octroi Inspector entrusted with the stamping work and shall tender to him such fee as shall be necessary. The said Inspector shall verify the Import Octroi Bill with the import documents and if the same be in order, he shall register them in a register to be maintained for such purpose. He shall thereafter prepare a receipt in such form as may be prescribed by the Commissioner from time to time for the fee paid by the importer indicating therein the number of packages to be stamped and the Municipal mark allotted. Before the commencement of stamping work the importer shall arrange to stack the articles or packages thereof at his own expense in such manner as may be found necessary by the Octroi Inspector. The Importer shall be responsible to identify the packages and point them out correctly to the Octroi Inspector. In the event of any other packages not belonging to the importer being stamped due to misdirection or incorrect identification by the importer he shall be required to pay additional stamping fee for stamping the correct packages provided that the packages incorrectly stamped are available at the place of import for being set right. If after the payment of stamping fee the importer does not desire to get these packages stamped or get lesser number stamped than those for which the fee is paid, he shall not be entitled to the refund of the stamping fee already paid . After the completion of stamping work the Octroi Inspector shall endorse on both the copies of the Octroi Import Bill the results of the stamping work carried out by him and shall obtain the signature of the importer on the reverse of the tally sheet in token of stamping work having been carried out as required by the said importer. The original Octroi Bill shall thereafter be delivered to the importer under acknowledgement and the duplicate shall be forwarded to the Deputy Assessor and Collector (Octroi).

**Section D - General Provision regarding Examination, Weighment and Assessment of Articles to Octroi.**

**15. Power to examine articles at the time of Import.**

(1) A person bringing or receiving from beyond Greater Mumbai Limits any article shall when required by any officer authorised in this behalf by the Commissioner and so far as may be necessary for ascertaining whether Octroi is payable on such article and to determine the amount of Octroi chargeable—

(a) unload and reload at his own expense all the articles or such of them as may be required by that officer.

(b) Permit that officer to inspect, examine, weight, stamp, seal, otherwise mark for purpose of identification of such articles.

(c) permit that officer to inspect and examine any vehicle in which such article is loaded.

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

(e) make a declaration in writing to that officer if required to do so, regarding the correctness and accuracy of the documents shown to him.

(2) Should such person fail to permit the said officer to so examine the article, it shall be lawful for such officer to assess the article at the highest rate of octroi prescribed for any item in the schedule and recover octroi accordingly, or

if octroi has already been paid thereon, charge the difference between such highest rate and the rate at which octroi has already been paid, describing the commodity in the Import Octroi Bill (Form B) as (not examined).

**16. Power to examine the article subsequent to the time of Import.**

Any Municipal Officer duly authorised by the Commissioner in this behalf, may anywhere within Greater Mumbai limits, require any person in charge of the articles or a driver of a vehicle to stop in order to ascertain whether octroi was correctly recovered at the place of import. On such requisition being made the said person or driver shall immediately stop and if required by the said officer do one or more of the things specified in sub-clauses (a) to (e) of sub-rule (i) of Rule 15. If the said Municipal Officer is satisfied that due and proper octroi was not paid at the place of import he shall make a demand on the said person or driver to pay due and proper amount of octroi and thereupon the said person or driver shall pay the same and obtain a receipt in the prescribed form. If the said person or driver refuses to pay the octroi the said Municipal Officer shall recover the same in the manner prescribed in rule No. 24.

**17. Power to Issue requisition.**

The Commissioner or the officer authorised in this behalf by the Commissioner shall if satisfied that it is necessary in the interest of the Municipal Revenue, issue a requisition in the form 'O' annexed to these Rules asking the owner of the articles that are imported, to return it duly filled in and signed by him and the said owner shall within 7 days from the receipt of the requisition fill in correct details and return it duly signed by him to the Commissioner or the said officer. The Octroi found due on the particulars mentioned by the said owner when returning the requisition or when such return contains information which the Commissioner or the officer authorised by him has reason to believe to be incorrect on other authentic information obtained by him shall immediately be paid, by that person on demand. If the amount demanded is not paid on demand and sufficient cause for non-payment of the same to the satisfaction of the Commissioner or Officer authorised by the Commissioner in this behalf, is not shown, it shall be recoverable by distress and sale of moveable property or attachment and sale of the immoveable property of the defaulter as if such amount were a property tax due by the said defaulter or by a suit in any court of competent jurisdiction.

Explanation for the purpose of this rule the owner of the articles shall include a person who is in possession of the articles that are imported in any of the following capacities viz., (a) a mortgagee in possession, (b) Agent (c) a bailee (d) a person in any other capacity.

**18\*. Provisions to determine 'Value'**

(1) Every Importer of articles on which octroi is leviable on value "Advalorem" shall produce the original invoice, bill or other documents showing the correct value of such articles along with a copy thereof and shall fill in and deliver to the Octroi Inspector or to any other officer appointed in that behalf, a declaration in Form "A" annexed to these rules. If the contents in the invoice or bill etc., appear fair and reasonable to the said Octroi Inspector or to the said Officer the same shall be accepted and the articles shall be assessed to Octroi as provided for in Rule 2 (7). The copy of the said invoice, bill etc., shall be stamped and initialled by the said Octroi Inspector or the Officer with the special stamp provided for the purpose and the original invoices, bills etc., shall be returned to the Importer and the duplicate thereof shall be retained as Octroi Office record and a note of submission of the invoice or other documents and retention thereof shall be made on the A & B forms by the said Octroi Inspector or the said Officer

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\* Rule 18 amended by the Standing Committee under Standing Committee Resolution No. 1558, dated the 27th August 1974 and confirmed by the Government of Maharashtra under their Resolution No. BMC/1074/55591-CI, dated the 20th November 1974 and Corrigendum No. BMC/1074/55591-MC-2, dated the 2nd August 1975.

assessing the articles to Octroi. If however, copy of the invoice, bill or other documents is not produced, the original thereof that has been produced shall be retained as Office record.

(2) If the invoice, bill or other documents along with its copy is not produced by the importer at the time of import or whatever document produced by him is not deemed reliable by the said Octroi Inspector or the said Officer or it is incomplete or if the importer refuses or is otherwise unable to declare the true value of the article in form "A", the said Octroi Inspector or the Officer concerned shall calculate and recover octroi according to the value fixed in this behalf by the Commissioner or by Dy. A & C (O) with prior approval of the Deputy Municipal Commissioner concerned, from time to time. The value so fixed shall be shown in forms "A" & "B".

(3)(i) If, however, the importer whose invoice, bill or other documents have not been accepted for the purposes of assessment of octroi, makes a written complaint to the Commissioner or to such officer as may be appointed by the Commissioner about the excess recovery of octroi and undertakes to produce account books or such other documents to substantiate the value shown in the said invoice, bill or other documents, the Commissioner or the said Officer authorised by him, may, after being satisfied about the correctness and genuineness of the invoice, grant refund of excess amount of octroi recovered provided that such written complaint is made within a period of three months or within such longer period as may be approved by the Commissioner.

(ii) In case of non-production of invoice, bill or other documents with its copy at the time of importation of the goods for which the complaint for refund has been made in manner (i) above, the Commissioner may in his discretion grant refund on recovery of penalty not exceeding 10 per cent. on refund amount due, provided the Commissioner is otherwise satisfied of the correctness of the claim.

(4) In case where Octroi is recovered on basis of the value fixed by the Commissioner and not on the invoice value of the article, the Commissioner may at any time within 3 months from the date of import call upon the importer to produce in the Municipal Office the original invoice and other document concerning the value of the articles imported for his inspection. The importer shall be bound to produce the above mentioned document within one month from the date of receipt of such requisition. If on going through these documents, it is found that less than the proper and due amount of octroi has been recovered the Commissioner may call upon the importer to pay the difference of octroi and the importer shall be bound to comply with such demand.

#### **19. Provisions to determine "Weight".**

(1) Octroi shall be leviable on the net weight of the article.

(2) In order to determine the net weight of the article, every importer shall produce original invoice, bill, or other document of like nature showing the correct net and gross weight of such article and shall fill in and deliver to the Octroi Inspector or any other officer appointed in this behalf, a declaration in form 'A' annexed to these rules. If the contents in the invoice and declaration appear fair and reasonable to the Octroi Inspector or the said officer, the same shall be accepted and Octroi shall be levied accordingly.

(3) If the original invoice is not produced by the Importer at the time of import or the invoice produced by him is not deemed reliable by the said Octroi Inspector or the said officer or if it is incomplete or if the importer refuses or is otherwise unable to declare the correct gross and net weight of the article in the form 'A', the said Octroi Inspector or Officer concerned shall calculate and recover Octroi in the manner prescribed in Rules 20 and 21.

**20 Provisions to determine weight in the absence of invoice.**

(1) In the case of articles imported by sea and liable to octroi by weight, the weight certified in the Customs Import Entry or Customs Import Manifest may be accepted for the levy of octroi subject to the deduction of tare weight, as provided for in Rule 21.

(2) In the case of articles imported by rail and liable to Octroi by weight, the actual weight accepted by the Railway Authority for freight charges may be accepted for levy of octroi, subject to the deduction of tare weight, as provided for in Rule 21.

(3) In the case of article imported by Air and liable to Octroi by weight, the actual weight admitted by the Air Transport Authority for levy of freight charges may be accepted for levy of octroi subject to the deduction of tare weight as provided for in Rule 21.

(4) In the case of articles imported by road, the Octroi Inspector at the Octroi post shall cause 10 per cent. of the articles to be weighed if all the packages are of one size and sort or 10 per cent. of each size and sort if they be of different sizes and sorts, if however, the number of articles be in any case less than 10, all the articles shall cause to be weighed. The Octroi Inspector may not, however, cause to be weighed articles of different sizes and sorts, weight of which the Commissioner has fixed under sub-clause 2 of rule 21.

**21. Provisions to determine net weight.**

In order to determine the net weight of the articles, in the absence of any genuine invoice, the Commissioner may—

(1) allow tare on such articles at such rates as may be fixed by him from time to time.

(2) fix standard weights from time to time of different sizes and kinds of packages of different articles, provided that the importer shall have, in all cases where he does not accept the weight assessed in the manner so prescribed by these rules the right of claiming that all the packages shall be actually weighed at the place of import. When the actual weighing of the articles is so claimed, the importer shall at his own expense convey the articles to the Weighing Machine at the place of import and the Octroi Inspector shall then cause them to be weighed in the presence of the importer.

As soon as the weighing is done, the importer shall at his own expense forthwith remove the said articles from the weighing machine. If the importer chooses not to get his articles weighed at the place of import as prescribed above, no complaint regarding the same shall be entertained by the Commissioner after the articles in question are removed from the place of import.

**22. Provision for rounding of weights.**

When the articles are liable to Octroi by weight, fractional amount of weight below 2 Kilograms shall be omitted and 2 Kilograms and above shall be reckoned as 5 Kilograms.

**23. Calculation of Octroi in case of fraction of Rupee.**

In calculating the octroi to be charged, fractional amounts below 50 Ps. be omitted and 50 Ps. and above shall be reckoned as Rs. 1/-.

**Section E-Provision for Recovery of Octroi When not paid on Demand or short paid.**

**24. Seizure and disposal of articles for non-payment of Octroi.**

(1) In case of non-payment of any Octroi on demand by any person authorised in this behalf by the Commissioner such person may seize the articles on which octroi is chargeable which are in his opinion of sufficient value to satisfy the demand together with the expenses incidental to the seizure, detention and eventual sale, if necessary of such articles or part thereof and may detain the same. He shall thereupon give the person in the possession of the said articles a list of the articles so seized togetherwith a written notice in the form 'A1' annexed to these Rules.

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

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\*Amendment to the Rule 23 of the Mumbai Municipal Corporation Rules in respect of Levy, Assessment & Collection of Octroi, 1965 vide Standing Committee's Resolution No. 1042 of 12-10-1988.

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

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

(5) The surplus, if any, of the sale proceeds shall be credited to the Municipal fund and may, on a written application made to the Commissioner within 3 months next after the sale, be paid to the person in whose possession the articles were when seized, and if no such application is made, shall become the property of the Corporation.

(6) The expenses incidental to the seizure of any articles under this rule shall be determined in such manner as the Commissioner may specify in this behalf from time to time, but shall not in any case exceed 10 per cent. of the amount of Octroi payable.

**25. Recovery of Octroi not paid or short paid.**

When octroi has not been paid or has been paid short at the time of import or when such octroi after having been paid has been erroneously refunded through inadvertance, error, collusion, misconstruction or any other reasons on the part of the Municipal Octroi Staff or that of the Agents appointed by the Commissioner under Section 213 of the Mumbai Municipal Corporation Act, or through misstatement as to weight, value or description on the part of the importer, the person primarily liable to pay such tax or the difference of the tax shall pay the amount of tax or deficiency on receipt of a demand issued within three months of the date of the import or payment of tax as the case may be and the Commissioner or at his instance the agents referred to him may refuse to pass any article belonging to such person until the said amount of octroi or deficiency is paid.

**26. Repayment or refund of Octroi paid wrongly or in excess.**

When octroi has been wrongly recovered or has been recovered in excess through inadvertance, error, misconstruction, mis-interpretation or any other reason on the part of the Municipal Octroi staff or that of the agents appointed by the Commissioner under Section 213, of the Mumbai Municipal Corporation Act, such excess may be refunded to the importer provided that a claim for such refund accompanied by the original invoice, octroi import bill, octroi receipt if any is lodged in the office of the Deputy Assessor and Collector (Octroi) within a period of three months from the date of such recovery or within such longer period as the Commissioner may in any special case or class of cases allow. The said officer may, after being satisfied about the correctness and genuineness of the claim, grant refund of octroi wrongly recovered or recovered in excess.

**(26-A) Transaction of business by the Agents :—**

(1) Any importer not desiring to transact in person the business of payment of Octroi at the Octroi Check Posts may employ for the purpose.

(a) His own clerk or servant, or

(b) Any person or any firm consisting of two or more persons working together in partnership under a common style duly licensed by the Commissioner to transact such business under the denomination of 'Octroi Clearing Agents' or 'Firm of Octroi Clearing Agents'.

(2) The Commissioner may refuse to recognise such Clerk or servant, unless the importer identifies such Clerk or servant to the said officer as empowered to transact such business and deposits to the said officer an authority in writing signed by the importer authorising the clerk or servant to transact such business on his behalf.

(3) Upon application being made in writing to the Commissioner by any person or persons for a licence to act as 'Octroi Clearing Agency' or as a firm of such Agents, the Commissioner may in his discretion grant a licence in Form L-1 annexed hereto on recovery of such annual fees as may be prescribed by the Commissioner from time to time. Prior to the granting of such a licence, a bond in Form M-1 annexed hereto shall be executed by Octroi Clearing Agent or Firm of Octroi Clearing Agents together with a cash deposit not less than Rs. 5,000 and also a consent letter from one surety who has a net annual income of not less than Rs. 25,000 as certified by the Income Tax Department guaranteeing his or their faithful behaviour as regards these rules and all officers engaged in carrying out the provisions of these rules. Such surety as aforesaid shall be approved by the Commissioner.

No person or persons shall without such licence transact as Octroi Clearing Agent or a firm of Octroi Clearing Agents any business relating to the payment of Octroi.

**(4) Invitation of Applications :**

The Commissioner as and when he considers necessary may invite by means of an advertisement in the approved local newspapers and by means of notice affixed on the Notice Board of Octroi Department, applications for grant of licence, to act as Octroi Clearing Agents.

**(5) Application for Licence :**

An application for a licence to act as Octroi Clearing Agent shall be made and shall contain the name or names, address or addresses of person or persons applying, if the applicant is a firm, the name and address of every partner of the firm and if a company, the registered name and address thereof, the names of Directors, Managers and Managing Agents and if there is a Managing Director the

name of such Managing Director. If the applicant is a firm or a company the application shall also specify the name or names of the person or persons who will be actually engaged in the work of Octroi Clearing Agents on behalf of importers, as the case may be.

**(6) Certain additional conditions to be fulfilled by the applicant before the grant of licence.**

An applicant for a licence shall—

- (a) furnish to the Commissioner satisfactory evidence as to his respectability, reliability and financial status.
- (b) produce satisfactory evidence to the Commissioner that he would be in a position to muster sufficient clientele etc., and business in the event of his being granted a licence.
- (c) furnish an income tax clearance certificate.

**(7) Scrutiny of application for licence :**

On receipt of an application made under Sub-Rule 5, the Commissioner may make enquiries for verification of particulars set out in the application as he may deem necessary including enquiries about the respectability, reliability and financial status of the applicant.

**(8) Number of licences :**

The number of licences to be granted at the Octroi Check Post shall be such as the Commissioner having regard to the volume of import business, transacted through the Octroi Check Post may determine from time to time.

**(9) Examination of applicants :**

- (1) On being otherwise satisfied as to the fitness of an applicant for holding the licence under these rules the Commissioner may arrange for him or in the case of a firm or a company for the person or persons who will be actually engaged in the work at the Octroi Check Posts on behalf of importers, to be examined with a view to ascertaining his or their knowledge of Octroi Rules and procedure and his or their fitness to render proper service to the importer.
- (2) The examination may include questions on the following subjects :—
  - (a) Preparation of 'A' and 'B' Forms.
  - (b) Classification of and rates of Octroi Duty.
  - (c) Determination of value, weight for assessment.
  - (d) Conversion of currency.

- (e) Nature and description of documents required for ascertaining the value, weight of the dutiable goods.
- (f) Procedure of payment of Octroi Duty.
- (g) Offence under the Mumbai Municipal Corporation Act and the Octroi Rules framed thereunder.

**(10) Rejection of Application :**

The Commissioner shall reject the applications for the grant of licence to act as Octroi Clearing Agents if —

- (a) The applicant, if he as an individual, fails to pass the examination prescribed under these rules for the grant of licence and in the case of firm or a company the persons actually engaged in the work of Octroi Clearing Agents on behalf of the importers fail to pass the examination prescribed under these rules for the grant of licence.
- (b) The vacancies existing at the time the application is considered for the grant of licence do not justify the grant of licence.
- (c) The applicant is not considered suitable due to any other reasons to be stated in writing.

**(11) Period of validity of licence :**

- (i) The licence granted under these rules shall be valid for one year.
- (ii) The licence shall be renewable every year.
- (iii) The fee for issue of licence granted under these rules shall be Rs. 250.
- (iv) The fee for renewal of licence shall be Rs. 100 per annum.
- (v) Before a licence is renewed the Commissioner shall satisfy himself about the financial solvency of the applicant.

**(12) Licence not transferable :**

Every licence granted or renewed under these rules shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or otherwise transferred.

**(13) Obligation of Clearing Agents :**

An Octroi Clearing Agent shall—

- (a) furnish an authorisation from each importer or from the transport operator of the said importers by whom he is, from time to time, employed as 'his or their Clearing Agents' to act as Octroi Clearing Agent.

- (b) transact business at the Octroi Check Posts either personally or through a Clerk or Servant duly approved by the Commissioner.
- (c) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any octroi business.
- (d) promptly pay the Corporation its sum whenever due.
- (e) Ensure that all the documents prepared and presented by him or on his behalf are strictly in accordance with the requirements of Octroi Levy Rules, 1965 and he will be responsible for every document prepared and presented by him, and for any loss of octroi caused to the Corporation on account of misdeclaration of weight, value, nos. quantity and/or octroi classification shown in the document ('A' and 'B' Form) presented by him.
- (f) ensure that the documents such as 'A' and 'B' Forms and any other forms under Rules delivered at the Octroi Check Posts show his name, address and the licence number.
- (g) ensure that he discharges his duties as an agent with utmost speed and efficiency and without avoidable delay.
- (h) ensure that no goods liable to octroi are imported in his own name or in the name of his firm.
- (i) report to Dy. A and C (Octroi) or to the Officer incharge of a Octroi Check Post where he knows that importer has not complied with the law or has made an error in, omission from, any document, affidavit or other papers which the law requires, such importers to execute, advise his importer promptly about the fact of such non-compliance, error or omission, and should his importer still persist in such non-compliance, error or omission immediately bring the matter to the notice of Dy. A. & C. (Octroi).
- (j) not withhold information relative to any Octroi business from importer who is entitled to such information.
- (k) not procure or attempt to procure, directly or indirectly information from the octroi records or other octroi sources of any kind to which access is not granted by proper authority.
- (l) not attempt to influence the conduct of any official of the octroi in any matter pending before the appropriate authority by the use of threat false accusation, duress or the offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing of value.

22

(m) not refuse access to, conceal, remove or destroy the whole or any part of any book, paper or other record, relating to his transactions as a Octroi Clearing Agent which is being sought or which he has reasonable ground to believe, may be sought by the octroi office.

(n) in the event of the licence granted to him being lost immediately report the fact to the Dy. A. & C. (Octroi).

**(14) Maintenance and inspection of accounts :**

(1) A licensee required to maintain accounts under these rules shall maintain in an orderly and item-wise manner the said accounts. The accounts shall be kept current and they shall reflect all financial transaction of the clearing agents. The licensee shall keep and maintain one file of a copy of each of the import document such as invoice, excise gate pass etc., and copies of all these correspondence and other papers relating to his octroi business.

(2) All such books and papers shall be kept on the file for at least five years and shall be made available at any time for inspection of officer authorised to inspect them under these rules.

**(15) Loss of licence, Grant of duplicate :**

In the event of licence granted to Clearing Agents having been lost a duplicate licence may be granted on application being made in this behalf on payment of a fee of Rs. 15 or such fees as may be decided by Municipal Commissioner from time to time.

**(16) Cancellation of licence appeal :**

The Commissioner may subject to the provisions of Rule 17 suspend or revoke the licence of a Octroi Clearing Agent on any of the following grounds :—

(I) (a) Failure of the Octroi Clearing Agent to comply with any of the conditions of the Bond executed by him under these rules.

(b) Failure of the Octroi Clearing Agent to comply with any of the provisions of these rules.

(c) Misconduct on his part which in the opinion of the Commissioner renders him unfit to transact any business in the Octroi Department.

(II) Notwithstanding anything contained in Sub-Rule I, the Commissioner may in appropriate cases where immediate action is considered necessary, suspend the licence of the Octroi Clearing Agent where an inquiry against such agent is pending.

23

(III) The security deposit falling due to the Octroi Clearing Agent as a result of revocation of the licence shall not become payable until after a year from the date of such revocation.

**(17) Procedure for suspending or revoking licence under rules :**

(I) Commissioner shall issue a notice in writing to the Octroi Clearing Agent stating the ground on which it is proposed to suspend or revoke his licence and requiring the agent, within such a time, as may be specified in the notice to submit to him a written statement of defence and also to specify in the said statement whether the Octroi Clearing Agent desires to be heard in person.

(II) On receipt of the written statement from the Octroi Clearing Agent or where no such statement has been received within the time limit specified in the notice referred to above Sub-Rule I the Commissioner may enquire or cause inquiries to be made into such of the grounds as are not admitted, by the Agent.

(III) The Commissioner shall in the course of inquiry consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds, framing the basis of the proceeding and he may also put any question to any person tendering evidence for or against the Octroi Clearing Agent for the purpose of ascertaining the correct position.

(IV) The Octroi Clearing Agent shall be entitled to cross examine the persons, examined in support of the ground forming the basis of the proceedings and where the Commissioner declines to examine any person on the ground that his evidence is not relevant or material, he shall record his reason in writing for doing so.

(V) At the conclusion of the aforesaid enquiry the Commissioner shall prepare a report of the enquiry recording his findings.

(VI) The Commissioner shall furnish a copy of the report to the Octroi Clearing Agent and shall require to submit within the specified period any representation that he may wish to make against his findings.

(VII) The Commissioner shall after considering the report of the enquiry and representation, if any, made by the Octroi Clearing Agent pass such orders as he deems fit.

**(18) Grant of licence no right of accommodation :**

The grant of a licence under these regulations does not confer any right to accommodation at the Octroi Barriers.

24

**(19) Special provisions for existing agents :**

(I) In the case of any Octroi Clearing Agent (or firm of Octroi Clearing Agent) who immediately before the commencement of these rules was working as an agent (or firm of Clearing Agents) for the transaction of any business relating to octroi at the Octroi Barriers on behalf of his clients generally the Commissioner may notwithstanding anything contained in these rules, grant special temporary licence in Form L-2 on payment of Rs. 100 to act as a Octroi Clearing Agent or a firm of Clearing Agents.

Provided that the Commissioner is satisfied that any such person or firm of persons is otherwise generally suitable to function as a Clearing Agent or a firm of Clearing Agents.

(II) The special temporary licence granted under these rules, shall be valid for a period of one year and may be renewed from year to year on payment of fee of Rs. 25.

(III) The special temporary licence will be subject to the same regulations as applicable to the Octroi Clearing Agent referred to in earlier rules.

**(20) Appeals :**

(I) An appeal shall lie to the Municipal Commissioner or any other officer authorised by him other than Dy. A. & C. (Octroi) against an order of the Dy. A. & C. (O) in the following cases :—

(a) Rejecting an application for grant of licence under clause (C) of Rule 10.

(b) Rejecting an application for the renewal of licence granted under these rules.

(c) Refusing the grant or renewal of special temporary licence under Rule 19.

(II) Every such appeal shall be made within 90 days of the date of order.

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New Rule 26-A of Mumbai Municipal Corporaiton (Levy of) Octroi Rules 1965, approved by Standing Committee under Standing Committee Resolution No. 2694 dated the 26th November 1975, and confirmed by Government of Maharashtra Urban Development & Public Health Department under their Resolution No. TAX-1776/304-MC-2 dated the 1st March 1976 and Corrigendum No. TAX/1776/304-UD-3 dated 19th April 1976.

25

**Section F—Miscellaneous.**

**27. Issue of duplicate import bill.**

If an importer loses an import bill issued to him under these rules and applies in writing to the officer who issued it for a duplicate copy thereof and pays such fees as may be prescribed by the Commissioner from time to time, such duplicate copy shall be issued to the importer provided that no portion of the articles are exported prior to the issue of such duplicates, that the applicant states in his application that no such export has taken place and that the officer to whom such application is made is satisfied after due investigation that the statement is correct. In the event of the statement proving to be incorrect the fee paid shall not be refunded.

**28. Power to keep Account Current.**

(1) The Commissioner may at any time with the approval of the Standing Committee instead of requiring payment of octroi due from any persons, mercantile firm, or local authority to be made at the time when the articles in respect of which Octroi is leviable at the time of import direct that an account current shall be kept on behalf of the Corporation of the octroi so due from such person, firm or local authority.

(2) Such account shall be settled at intervals not exceeding one month and such person, firm or local authority shall give such information or details and make such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such person, firm or local authority in respects of such dues.

(3) Any amount so due at the expiry of any such interval shall be recoverable by the Commissioner from the deposit referred to in sub-rule (2) or if the said deposit is insufficient, by distress and sale of the moveable property or by attachment and sale of the immoveable property of the defaulter as if such amount were a property tax due by the said defaulter or by a suit in any court of competent jurisdiction.

**29. Provision to rectify defect in the documents.**

Any informality, clerical error, omission, misdescription or any other defect in any of the documents referred to in these rules may, on application made in that behalf by the importer and on payment of such fee as may be prescribed by the Commissioner from time to time, as far as possible, be rectified.

**30. Provision to remove difficulties.**

For removing any difficulties arising in connection with operation or enforcement of any of these rules, the Commissioner may issue such order not inconsistent with the Act or these rules as may appear to him to be necessary or expedient.



**RULES IN RESPECT OF THE  
PAYMENT OF REFUND OF OCTROI**

2003.



29

**RULES IN RESPECT OF THE PAYMENT  
OF REFUND OF OCTROI  
CONTENTS**

**SECTION A-Preliminary**

Page

(1) Short title and commencement. 31

(2) Repeal of Rules. 31

(3) Definitions. 31

(3a) Condition for Refund. 31

**SECTION B-Refunds**

**CHAPTER I.-Refund on Export by Sea.**

(4) Preparation and tendering of Export Documents 32  
for registration.

(5) Hours for tendering. 32

(6) (1) Registration of Export Documents. 33

(2) Disallowance of Refund if documents do not 33  
fulfil certain conditions.

(3) Documents to be passed on to Wharf Officers. 33

(7) Examination and weighment of articles. 33

(7a) Tare. 34

(8) Exportation of articles. 34

(9) Transmission of duplicate export note to the 34  
Deputy Assessor and Collector (Octroi).

(10) Municipal Inspection of articles. 34

(11) Tendering of claims for refund. 35

(12) Scrutiny and disposal of claims for refund. 36

(13) Payment of refund. 37

(14) Clubbing of import articles. 37

(15) Clubbing of Export articles. 38

(16) Repacking of articles by transference into other 38  
packings.

30

**Content - Contd.**

Page

(17) Manufacturing of Lissa or Bura Sugar 38

(18) Manufacturing of Sugar Candy. 39

(19) Grading of Ghee. 39

(20) Blending of Tea. 40

(21) Packing of articles into fresh covers without 41  
removal of original ones.

(22) Issue of duplicate Export Note. 41

(23) Issue of duplicate Refund Receipt. 41

(24) Exporter's signature on documents. 41

(25) Transaction of business by a clerk or servant of 42  
the exporter or by licenced dalal.

(26) Procedure on export of articles stamped with 43  
Municipal Mark at the time of import.

(27) Procedure on export of articles not stamped with 44  
Municipal Mark at the time of import.

(28) Procedure on export of flour. 44

**CHAPTER II.- Refund on export by Road.**

(29) Rules of Chapter I to apply with certain modification. 45

**CHAPTER III. - Refund on export by Rail.**

(30) Rules of Chapter I to apply with certain modifications. 45

**SECTION C. - Miscellaneous.**

(31) Provision to rectify defects in documents. 47

(32) Provision to remove difficulties with regard to 47  
operation or enforcement of these rules.

31

**Section A-Preliminary.**

**1. Short title and commencement.**

These rules shall be called the Mumbai Municipal Corporation Refund of Octroi Rules, 1965 and they shall come into force on the 1st day of April 1965.

**2. Repeal of Rules.**

These rules shall be in supersession of the rules in respect of the payment of the refund of town duties confirmed by the Government under their Resolution in the General Department Nos. 5129 and 8418 dated 17th October 1910 and 23rd March 1931 respectively provided that until these rules are fully brought into operation the said last mentioned rules shall remain in force in respect of any act or thing which cannot for any reason be done otherwise than in conformity with such last mentioned rules.

**3. Definitions.**

In these rules unless there be something repugnant in the subject or context.

(1) Act shall mean the Mumbai Municipal Corporation Act, 1888, as amended from time to time and words and expressions which are defined in the Act shall have the same meaning as in the Act.

(2) Export shall mean the conveying outside the limits of Greater Mumbai, of articles on which Octroi has been paid at the time of their importation.

(3) Places of Export shall mean the Docks, Bunders, Wharfs, Railway Yards, Sidings, Depots, Air Port Terminus and Municipal Octroi Posts of Roads across Greater Mumbai limits and such other places at which the articles arrive for the purpose of export.

(4) Exporter shall mean the person who is shown in the Import Bill as the importer according to the provisions contained in the Levy, Assessment and Collection of Octroi Rules and who exports the articles imported by him in accordance with the provisions of these rules.

**3A. Conditions for Refund.**

Refund of Octroi paid on articles imported shall be admissible on their export subject to the compliance inter alia, with the following conditions :-

(a) that the articles exported have not since their import changed their original form, condition, state of appearance by any process of manufacture or otherwise except as specifically provided for in these rules.

(b) that the articles exported have not been sold to a person residing within Greater Mumbai limits. However, if the articles are for the first time since their import sold to a person residing outside Greater Mumbai limits and are exported as

32

a result of such sale refund of octroi shall be admissible provided that the importer continues to be in possession of the said articles till they are exported and provided further that the said exporter and importer remain the same person.

**(Section B)-Refund**

**Chapter I.- Refund on Export by Sea.**

**4. Preparation and tendering of export documents for registration.**

The exporter shall, before bringing dutiable articles on which refund is to be claimed to any wharf, dock or bunder for exportation, present to the supervisor deputed by the Mumbai Port Trust or Central Excise Authorities in that behalf, together with the Customs Export Shipping Bill, the Octroi Export note in duplicate in form 'C' annexed hereto. The said Octroi export note shall be in respect of articles specified in any one entry of the Schedule 'H' of the Act and the exporter shall specify thereon the marks stamped by the Octroi Department or in the event of the articles concerned being not subjected to Municipal stamping their original import mark as the case may be, the number and description of the packages, the description of the articles, the weight or quantity, specifying whether the same be gross or net (the said weight or quantity being the same as the weight or quantity entered in the exporter's books of account) the name of the vessel in which, and the place to which, and of the person to whom the articles are to be sent and in the case of articles liable to octroi advalorem, the rate of valuation on which octroi was paid thereon. The said export note shall bear at the foot a declaration signed by the exporter that the contents of the documents are truly stated, that the articles were imported by Sea, Rail, Air, Road as the case may be giving the name of the vessel if imported by Sea or Air or the name of the Road, Railway, if imported by Road or Rail within the preceding six months of the date of export. However, in respect of articles stamped with marks at the time of import by the Octroi Department, it shall be sufficient for the exporter to declare that the contents of the documents are truly stated and that the articles were imported within the preceding six months.

**5. Hours for tendering.**

(1) Such documents as aforesaid shall be presented to the Supervisor deputed by the Mumbai Port Trust or Central Excise Authorities only between hours of 10 A.M. and 4 P.M. on week days except Saturday and on Saturdays between 10 A.M. and 3 P.M. or during such hours as may be fixed from time to time by the Commissioner in this behalf.

(2) If any articles are intended to be brought before 10 A.M. the documents in respect of them shall be presented to the Supervisor the previous working day during the hours aforesaid; provided that the Deputy Assessor and Collector (Octroi) may, if he is satisfied that there are good and sufficient reasons to permit

33

the acceptance of any documents outside the hours or days prescribed in sub-rule 1 and 2, accept any such document outside such hours or days on payment of such fees as may be prescribed by the Commissioner from time to time.

**6. Registration of export documents.**

(1) On receipt of the documents the supervisor shall with stamps, mark one copy of the export note "Original" and the other "Duplicate" and shall register the export note in a register to be maintained for the purpose in such forms as the Commissioner may from time to time prescribe and note the register number and the date of registration on all the three documents and initial such note.

**Dis-allowance of refund if documents do not fulfil certain conditions.**

(2) Any application for refund shall be disallowed-

(a) if the documents have not been prepared or presented in the manner described in Rules 4 and 5 or;

(b) If there is any material omission in either the original or the duplicate export note or any material discrepancy in respect of the particulars entered by the exporter or in respect of his signature in any two of the three documents specified in Rule 4.

**Documents to be passed on to Wharf Officer.**

(3) The Supervisor shall then pass an order for examination and weighment of the articles on the examining and weighing officer at the wharf, dock or bunder by endorsement on the Octroi export notes.

**7. Examination and weighment of the articles.**

On receipt of such order as mentioned in Clause 3 of the last preceding rule, the examining Officer shall verify the statement of the Exporter in the octroi export note, count the number of packages, ascertain the nature of the articles, examine all the marks (either stamped by the Octroi department or the original mark as the case may be) by opening if necessary for any of the purposes aforesaid any packages and shall cause 10 per cent of the packages to be weighed if all packages are of one size or sort but if of different sizes or sorts 10 per cent. of each size or sort shall cause to be weighed. When the packages are less than 10 in number all the packages shall be weighed. In case of dispute the exporter shall have a right to claim that the whole consignment shall be weighed. The exporter shall at his own expense carry to the scale the articles to be weighed which shall be selected by the weighing officer. The weighing officer's certificate of weighment and examining officer's certificate of the result of the examination shall then be endorsed under their respective signatures on the reverse of the export note provided that in any case in which the articles are liable to Customs Export Duty they shall not be weighed but the weight admitted by the Customs Authority shall be accepted and it shall be certified on the export note by the weighing officer that the weight been so admitted.

34

**7A. Tare.**

Tare shall be allowed on all articles at the rates as may be fixed by the Commissioner under provision of Rule 21(1) of the Mumbai Municipal Corporation Levy of Octroi Rules, 1965.

**8. Exportation of articles.**

Subject to the provision of Rule 10, the examining officer shall thereafter allow the articles to be shipped or shall endorse on the export note the certificate under his signature that the articles were shipped from the wharf under his supervision and the date of such shipment shall be deemed to be the date of exportation. The examining officer shall then return the original export note to the exporter and take an acknowledgement from the exporter of the return of such note and the date of such return in a book to be kept for this purpose. The exporter shall obtain the signature of the Chief Officer of the Vessel or of the agent or in the case of countrycraft, of the tindel to the certificate of shipment endorsed on the export note and also to any further entry that may have to be made in such certificate concerning short shipment or any other matter. If the person whose signature is required to be obtained to such certificate, is illiterate, such person shall affix his mark in the presence of the examining officer who shall attest the same.

**9. Transmission of duplicate export note to the Deputy Assessor and Collector (Octroi).**

Except for the cases to which Rule 10 shall apply the duplicate export note shall then be sent on by the examining officer to the supervisor who shall after entering such further particulars of it in the register as may be required, send it on to the Deputy Assessor and Collector (Octroi) Mumbai Municipal Corporation.

**10. Municipal Inspection of articles.**

At any bunder or dock shed at or for which the Commissioner has appointed a Municipal Octroi Inspector, the following provisions shall apply :—

(a) The exporter shall tender to the Octroi Inspector the export note in duplicate and the Customs export shipping bill after their registration as mentioned in Rules 4 and 5. The said Inspector shall register the said export note in a register to be maintained in such form as may be prescribed by the Commissioner. He shall then verify the details of the export note with the shipping bill and endorse on both copies of export note any discrepancy that he may find and may return the shipping bill to the exporter. He shall thereafter proceed to the place of export, count the number of packages, examine the mark stamped by the Octroi Department or the original mark as the case may be, in accordance with such direction as he may from time to time receive in that behalf from the Deputy Assessor & Collector (Octroi). For the purposes of such verification, the exporter shall at his own expense stack the packages in such manner as may be required by

35

the said inspector. In case the inspector may require the exporter to open any packages the latter shall comply with such request. The Octroi Inspector shall thereafter affix his signature to the said Octroi export note in duplicate, noting any variances he may have found. He shall then forward the export note in duplicate to the examining officer at the place of export for carrying out the remaining provisions of Rules 7 and 8 above.

(b) The export note in duplicate together with the Customs Export Shipping bill or the relative cargo register maintained by the Mumbai Port Trust, shall thereafter be returned by the examining officer to the Octroi Inspector, for the purposes of his verification of the receipt, inspection and shipment of the articles and for his final signature. The said Inspector shall after verifying and signing the export note return to the examining officer under due acknowledgement the shipping bill or the cargo register as the case may be together with only the original copy of the export note. The examining officer shall deliver the original export note to the exporter under due acknowledgement noting the date of such return in a book to be maintained for the purpose. The duplicate export note shall be returned by the Octroi Inspector to the Deputy Assessor and Collector (Octroi) Mumbai Municipal Corporation.

(c) For the purposes of this rule, the Municipal Octroi Inspector shall be in attendance from 8-30 A.M. to 4 P.M. on Saturday and from 8.30 A.M. to 5 P.M. on other week days or during such hours as may be fixed by the Commissioner from time to time in this behalf.

(d) If the dutiable articles after having been brought for export to any wharf, dock, bunder or shed have through any cause to be withdrawn therefrom they shall not be allowed by any Officer of the said Wharf; Dock, bunder or shed to be so withdrawn unless the written permission of Deputy Assessor and Collector (Octroi) or of his Assistant has been previously obtained in that behalf.

#### **11. Tendering of claims for refund.**

Within one month from the date of exportation (or within such longer period as the Commissioner may in any special case or class of cases allow), of the dutiable articles the exporter wishing to obtain refund shall either personally or through a Dalal or firm of Dalals duly licenced under Rule 25, prefer his claim for such refund by presenting to the Deputy Assessor and Collector (Octroi) the following documents :-

(a) Application for refund in form 'D' hereto annexed, duly filled in and stamped with such court fee stamp as may be required under the court fees Act, 1870 and any legislative amendment or re-enactment thereof and signed by the exporter.

(b) Original export note (Form C) duly filled in and signed and certified in accordance with these rules.

36

(c) Refund receipt in duplicate in form 'E' annexed hereto except as to the amount of refund, duly filled in and signed by the exporter. The amount of refund shall be entered by Office of the Deputy Assessor and Collector (Octroi). The order for payment endorsed on the receipt shall not be filled up or signed until after the original receipt is returned to the exporter under rule 12 (5).

(d) Import Octroi Bill (Form B) annexed to the M.M.C. levy of Octroi Rules, 1964 as a voucher that Octroi has been paid.

(e) Certificate of repacking if any issued under Rule 16(3).

**12. Scrutiny and disposal of claims for refund.**

(1) At the Office of the Deputy Assessor and Collector (Octroi) the claim shall be registered in form 'G' annexed hereto or in such other form as the Commissioner may from time to time prescribe and scrutinised with a view of ascertaining whether the same be in order and admissible under the provisions of the Act, and of these rules. The Import Octroi Bill, the statement of the exporter in the export note and in the application for repacking if any the certificate endorsed on the export note and any other certificate issued under these rules shall be compared and if any material discrepancy shall be found in or between any of such documents or statements in respect of the nature of the articles original marks or marks stamped by the Octroi Department, size, description of the packages, weight or quantity, rate of valuation or any other particulars necessary to establish the identity of the articles exported with those imported, the claim or such portion of it as may be affected by such discrepancy shall be rejected.

(2) If the weight or quantity certified on export under Rule 7 is more than 10 per cent in excess of or more than 10 per cent below the weight or quantity declared by the exporter in the export note (the percentage being in either case calculated on the declared weight or quantity), or if the weight or quantity declared by the exporter or that certified on export is more than 10 per cent. in excess of or more than 10 per cent. below the corresponding weight or quantity in the import Octroi Bill, the percentages being in either cases calculated on the last mentioned weight or quantity, such discrepancy shall be held to be a material discrepancy within clause (1) of this rule. In all other cases the refund shall be calculated on the smallest weight or quantity whether such weight or quantity be the weight or quantity declared or certified on export or the weight or quantity contained in or calculated from the Import Octroi Bill, or weight or quantity entered in the application for refund and if the refund claimed be less than what would be payable upon such smallest weight or quantity only the refund claimed shall be allowed.

(3) The amount of refund admitted to be due shall then be noted in detail in tabulated form on the back of the Import Octroi Bill and also entered in the refund receipt. In the event of the refund on all articles or some of them being disallowed, the reasons thereof shall be endorsed on the refund receipt. Deputy Assessor and

37

Collector (Octroi) or his assistant shall then if satisfied of the correctness of the claim, sign the sanction of refund on refund receipt and the endorsement of rejection if any and initial the entry on the Import Octroi Bill.

(4) After the amount of refund so allowed, of has been duly entered in the register (Form G) a return in the form H annexed hereto or in such other form as the Commissioner may from time to time prescribe shall be forwarded under the signature of the Deputy Assessor and Collector (Octroi) to the Chief Accountant, Mumbai Municipal Corporation.

(5) The Import Octroi Bill, if not required at the Office of the Deputy Assessor and Collector (Octroi) for the disposal of other claims and the original refund receipt shall then be returned on demand to the exporter or to such person as may have presented the claim on his behalf, and his acknowledgement with the date of such return shall be taken in a book to be kept for the purpose.

**13. Payment of refund.**

(1) The exporter shall upon the return of the original refund receipt as aforesaid, enter thereon the amount admitted by the Deputy Assessor and Collector (Octroi) and thereafter present the said receipt to the said Chief Accountant and the said receipt shall be compared with form 'H' and the amount sanctioned in such receipt shall be paid.

(2) Any exporter, not desiring to apply in person for payment may on the return of refund receipt as aforesaid make it payable to any other person by filling up and signing the order in that behalf, endorsed thereon, provided that such exporter has previously filed at the Office of the Deputy Assessor and Collector (Octroi) a letter in form 'I', 'J' or 'K' hereto annexed as the case may be, containing a specimen of his signature, such signature being verified by a Justice of Peace or Councillor of the Corporation. If in any case the said forms of letter be found insufficient or inapplicable, such other form as may be approved by the Commissioner shall be used. On receipt of any such letter as aforesaid, the Deputy Assessor and Collector (Octroi) may if he thinks fit require the exporter or the person whose specimen signature is furnished therein, to attend personally at his office for any inquiry that may seem to him to be necessary in connection with such signature. The exporter's signature to the refund receipt and to the order for payment endorsed on it shall be verified at the Office of the Deputy Assessor and Collector (Octroi) with such specimen signature aforesaid before the receipt is presented to the Chief Accountant for payment.

**14. Clubbing of import articles.**

Several import articles, the Octroi on any one of which amounts to less than rupees ten may be exported under one export note or may, if exported under several export notes be clubbed together in one claim for refund for the purpose of making

38

up a claim which shall amount to not less than rupees ten provided that the importer of all articles is the same person and that the articles belong to one only of the entry of the articles specified in schedule 'H' of the Act.

**15. Clubbing of export articles.**

Several export articles, the refund on any one of which amounts to less than Rupees ten may be clubbed together under one claim for refund for the purpose of making up a claim which shall amount to not less than rupees ten, provided that the said articles are exported to the same place and person.

**16. Repacking of articles by transference into packings.**

(1) Any articles upon which Octroi has been paid on import and are capable of being so identified may, without a claim for refund in respect thereof on exportation being invalidated be repacked into packings other than the original ones and be remarked, provided that such repacking and remarking is done under the supervision of an Officer deputed by the Deputy Assessor and Collector (Octroi) for this purpose and whose services may be obtained on application in duplicate being made in writing at least a day in advance, to the said Deputy Assessor and Collector (Octroi) in such form and on payment of such fees as may be prescribed by the Commissioner from time to time.

(2) Such application shall be registered and the two copies marked 'Original' and 'Duplicate' respectively and the officer so deputed shall certify on both the copies of the application the number and description of the original packages opened, the marks borne by them their gross weight, the description and the net weight of the contents and the number and description of the new packages into which the contents are refilled, their tare weight and the marks placed on the new packages. The original copy of the application shall then be returned to the applicant under proper acknowledgement and the duplicate copy shall be forwarded to the office of the Deputy Assessor and Collector (Octroi).

(3) In preparing the export note, the exporter shall add below his entries the endorsement "Articles repacked vide Application No.....dated ....." ."

(4) The examining officer or the Municipal Octroi Inspector shall when verifying the articles under Rule 7 or Rule 10 (a) verify the same with the particulars contained in the certificate of repacking, which certificate shall after the shipment of the articles be returned to the exporter with the original export note.

**17. Manufacturing of Lissa or Bura Sugar.**

Any sugar on which Octroi has been paid on import may be crushed and converted into Bura or Lissa Sugar and refund of Octroi will be claimable on exportation of such crushed sugar provided that —

(1) The whole process of crushing and refilling such crushed sugar into fresh bags is carried out under the supervision of a Municipal Officer deputed for the

39

purpose, whose services can be obtained on application to the Deputy Assessor and Collector (Octroi) in such form as may from time to time be prescribed by the Commissioner and on payment of such fees per day as may be fixed by the Commissioner.

(2) The whole process of crushing sugar and refilling it into fresh bags is carried out during the course of the same day or during such period as may be approved by the Commissioner.

(3) The bags are exported within 6 months from the date of import of sugar from which Bura or Lissa sugar is manufactured.

(4) The bags opened for crushing are identified as bags of sugar on which Octroi has been paid at the time of import.

**18. Manufacturing of Sugar Candy.**

Any sugar on which Octroi has been paid on import may be converted into sugar candy and refund of Octroi will be claimable thereon on exportation provided that —

(1) Each factory owner can offer every day for examination and erasing of Municipal Marks such number of bags not exceeding 60 to a Municipal officer whose services can be obtained on application to the Deputy Assessor and Collector (Octroi) in such form as may from time to time be prescribed by the Commissioner on payment of such fees as may be fixed by the Commissioner.

(2) Within not less than 8 days and not more than 15 days from the opening of the bags the locally manufactured sugar candy shall be filled into fresh packings under the supervision of a Municipal Officer who will stamp the fresh packages with such marks as the Commissioner may prescribe from time to time. Such packages shall not exceed in weight seven eight of the weight of the bags opened for preparing sugar candy. The services of a Municipal Officer for the purpose can be obtained as stated in Clause (1) above.

(3) Bags opened for preparing sugar candy are identified as bags of sugar on which Octroi has been paid at the time of import.

(4) The sugar candy so manufactured is exported within six months from the date of import of the sugar from which it was manufactured.

**19. Grading of Ghee.**

Any Ghee on which Octroi has been paid on import may be refined and graded and refund of Octroi will be claimable thereon on exportation provided that-

(1) The ghee tins to be opened for the purpose of preparing graded ghee shall bear Municipal Marks and shall be identified as tins on which Octroi has been paid at the time of import.

40

(2) The preliminary process of refining ghee, viz., (erasing of Municipal marks) weighing, opening and pouring the contents of the tins into a melt shall be carried out under the supervision of a Municipal officer whose services can be obtained on application to the Deputy Assessor and Collector (Octroi) on payment of such fees and on such conditions as may be prescribed by the Commissioner.

(3) After the ghee is heated and boiled the melt shall be emptied and the contents filled into fresh tins which shall be weighed and stamped with Municipal mark in such manner under the supervision of a Municipal Officer as the Commissioner may direct. The services of a Municipal Officer for the purpose can be obtained as stated in Clause (2) above.

(4) In the refining and grading process wastage shall be calculated at the rate of 3 1/8 per cent of the original weight.

(5) The graded ghee shall be exported within 6 months from the date of import of the ghee from which it was prepared.

#### **20. Blending of Tea.**

Any tea on which Octroi has been paid may be blended with another kind of Tea on which also Octroi has been paid and refund of Octroi will be claimable on exportation of such blended tea provided that —

(1) The whole process of blending, commencing with the opening of the packages and ending with the refilling of the blended tea into fresh packages and remarking thereof is carried out during the course of the same day under the supervision of a Municipal Officer deputed for the purpose whose services can be obtained on application to the Deputy Assessor and Collector (Octroi) in such form as may from time to time be prescribed by the Commissioner and on payment of such fees per day as may be fixed by the Commissioner.

(2) The packages opened for blending are identified as packages on which Octroi has been paid at the time of import.

The Municipal Officer shall endorse on the application the number and description of the original packages opened, the Municipal mark on such packages, their gross weight and the net weight of the contents, the number and description of the new packages into which the blended tea is refilled, its gross weight and the weight of the contents and the marks impressed on the new packages.

(3) The packages containing blended tea are exported within 6 months from the date of import of the tea from which the blended tea is prepared and if the dates of import of such teas are different the period of six months shall be computed from the earliest date of import of tea used in blending.

41

**21. Packaging of articles into fresh covers without removal of original ones.**

If, for any reasons, any articles on which Octroi has been paid on import have to be packed into fresh covers without the original packing, being removed, such packing shall be done at the place of export or at a Bonded Ware house on payment of such fees as may be prescribed by the Commissioner and only after such articles have been examined in accordance with these rules.

**22. Issue of duplicate export note.**

If an exporter loses an export note after it has been duly returned to him under Rules 8 or 10(b) and applies in writing to the Deputy Assessor and Collector (Octroi), for a duplicate of the same on any day previous to the last day prescribed for applying for refund and pays such fees as may be prescribed by the Commissioner the said officer shall issue to such exporter duplicate received by the said officer under rule 9 or 10 (b) after ascertaining that the original export note has not during such period been used in claiming refund and after noting on the duplicate the facts of its issue to the exporter. Such duplicate shall thereupon be as valid for the purposes of these rules as the original. If the exporter's statement turns out to be incorrect and his request cannot in consequence be complied with, the fees paid shall not be refunded.

**23. Issue of duplicate Refund Receipt.**

If an exporter loses a refund receipt duly returned to him under Rule 12(5) and applies in writing to the Commissioner for duplicate copy of it and pays such fees as may be prescribed by the Commissioner such duplicate copy shall be issued to him, provided no payment has already been made on the original and that the exporter executes an indemnity bond for double the amount of the receipt in conjunction with two securities to be approved by the Commissioner who are owners of landed property in Greater Mumbai or payers of income tax. Such duplicate shall be as valid for the purposes of these rules as the original. If the exporter's statement turns out to be incorrect and his request cannot in consequence be complied with, the fees paid shall not be refunded.

**24. Exporter's signature on the documents.**

(1) Any document, declaration, or other writing required under these rules to be signed by the exporter, shall be deemed to have been duly so signed —

- (a) If it is signed by the exporter himself, or
- (b) If in any case in which the exporter be a firm, it is signed by any partner thereof on behalf of the firm, or
- (c) If it is signed by an attorney duly empowered by the exporter to sign for him either specially in respect of such document, declaration or writing as aforesaid or generally.

42

Provided that in every case where any person signs on behalf of the exporter under the provisions of this rule he shall sign his own name after the name of the exporter. If, however, such person is a partner, the signing of his own name in addition to that of the firm may, in the discretion of the Deputy Assessor and Collector (Octroi) be dispensed with provided that such person has filed or files a specimen of his own signature under Rule 13(2). Any person signing as an attorney shall, whenever the Dy. Assessor and Collector (Octroi) so requires, produce for his inspection the power of Attorney granted to such attorney by the exporter.

(2) No Dalal or partner in a firm of Dalals licensed under Rule (25) shall be empowered by an exporter to sign for him for any of the purposes of these rules.

(3) No document, declaration or other writing required by these rules to be signed by the exporter shall be so signed by him until all the entries required to be made in it by him at the time of signing the same have been so made.

**25. Transaction of business by a clerk or servant of the exporter or by a licensed Dalal.**

(1) Any exporter not desiring to transact in person, business relating to the claiming of refund, may employ for the purpose —

(a) His own clerk or servant, or

(b) Any person or any firm consisting of two or more persons working together in partnership under a common style, duly licensed by the Commissioner to transact such business under the denomination of 'Octroi Refund Dalal' or 'Firm of Octroi Refund Dalals'.

(2) Deputy Assessor and Collector (Octroi) may refuse to recognise such clerk or servant unless the exporter identifies such clerk or servant to the said officer as empowered to transact such business and deposits with the said officer an authority in writing duly signed by the exporter authorising such clerk or servant to transact such business on his behalf.

(3) Upon application being made in writing to the Commissioner by any person or persons for a license to act as Octroi Refund Dalal or as a firm of such Dalals the Commissioner may in his discretion grant a licence in form L, annexed hereto on recovery of such annual fees as may, be prescribed by the Commissioner. Prior to the granting of such licence a Bond in form M, annexed hereto shall be executed by the Dalal or Firm of Dalals together with one surety for such sum not exceeding Rupees Five Thousand as the Commissioner may determine, for his or their faithful behaviour as regards these rules and all officers engaged in carrying out the provisions of these rules. Such surety as aforesaid shall be approved by the Commissioner and shall be the owner of landed property in Greater Mumbai of value not less than double the amount of security to be determined as aforesaid.

43

No person or persons shall without such licence as aforesaid transact as a Dalal or a firm of Dalals any business relating to the claiming of refunds of Octroi.

(4) Every Dalal, or firm of Dalals shall once in every year certify that his or their surety is still alive and solvent. If such be the case, and in the event of the death or insolvency of the surety or in the event of the bond becoming for any reason invalid, the Dalal or firm of Dalals shall at once give intimation thereof in writing to the Deputy Assessor and Collector (Octroi). Once in every three years the surety shall attend at the office of the Deputy Assessor and Collector (Octroi), provided that if the said officer is satisfied of the authenticity of the letter from the surety acknowledging his responsibility and consenting to continue as such surety such attendance shall be dispensed with.

(5) Every dalal and every partner in a firm of Dalals shall be held strictly responsible that every document prepared or presented by him or by his firm is prepared and every signature of an exporter to any such document is affixed, in accordance with the provisions of these rules and that every signature to every document presented by him is bonafide the signature of the person whose signature it purports to be. Any failure on the part of such Dalal or a partner in firm of Dalals to see that such provisions are complied with, or that such signature as aforesaid is bonafide the signature of the person whose signature it purports to be, shall entail forfeiture of the licence granted to such Dalal or firm of Dalals.

(6) No Dalal and no partner in a firm of Dalals, shall import or export in his own name or in the name of his firm, any articles liable to Octroi. Any breach of this clause shall entail forfeiture of the licence granted to such Dalal or firm of Dalals.

(7) Any breach of these rules by, or misbehaviour on the part of any Dalal or any partner in a firm of Dalals shall render the licence granted to such dalal or to such firm liable to suspension or forfeiture.

(8) Any sum not payable under the Act or under these rules as Refund of Octroi but which has been paid as such refund by reason of the misfeasance or negligence of any dalal or of any partner in a firm of Dalals, shall be recoverable from such Dalal or from such firm or from his or their surety.

**Title of the Rule :**

**26. Procedure on export of articles stamped with Municipal Mark at the time of import.**

(1) When any packages declared by any exporter as containing articles to which Municipal stamping at the time of import is made applicable by the Commissioner under rule 13 of the Mumbai Municipal Corporation Levy of Octroi Rules 1965 are exported, it shall be necessary for the exporter to specify correctly

44

the Municipal Marks stamped on the packages in the export note to be presented by him under rule 4 and it shall be necessary for the examining officer to examine such marks and if such marks be found in-tact he shall erase them certifying the fact in the certificate to be endorsed by him under rule 7 but in the event of such packages not bearing such Municipal marks, or in the event of the Municipal mark having been Tampered with, he shall certify accordingly and no refund shall be allowed on such packages.

(2) Except as provided in clause 1 of this rule all other rules contained in this chapter shall be applicable in the case of articles stamped with Municipal mark at the time of import.

**27. Procedure on export of articles not stamped with Municipal Mark at the time of import.**

(1) When any packages declared by the exporter as containing articles to which Municipal stamping is not made applicable by the Commissioner under Rule 13 of the Mumbai Municipal Corporation Levy of Octroi Rules, 1965 are exported it shall be necessary for the exporter to enter in the export note the original import marks appearing on the articles or packages thereof as provided in rule 4, and also for the examining and weighing officer to examine and certify the said marks as provided in rule 7. It shall also be necessary for the said exporter to present along with his claim for refund of octroi, the original octroi import bill as a voucher that octroi has been paid by him at the time of import. In the event of the said import mark being found missing or indecipherable at the time of export the claim for refund of octroi shall ordinarily be liable for rejection. The Commissioner may, however, on a request by the exporter admit the claim for refund without reference to the said original import mark on recovery of a penalty not exceeding 25 per cent. of the refund amount due provided that the Commissioner is otherwise satisfied of the identity of the articles exported.

(2) Except as provided in clause (1) of this rule all other rules contained in this chapter shall be applicable in the case of articles to which Municipal stamping is not made applicable at the time of import by the Commissioner.

**28. Procedure on export of flour.**

(1) In respect of flour, it shall not be necessary for the exporter to enter the original import mark in the export note as provided by rule 4 nor to declare at the foot of the export note anything further than the contents of the documents are truly stated nor to produce import bill as provided by clause (d) of rule 11, nor shall it be necessary for the Examining and Weighing Officer to examine and certify the said original import mark and the claim for refund shall be scrutinized without reference to the import octroi bill if the Commissioner is satisfied that Octroi has been paid on such flour or on such grain from which the said flour has been prepared.

45

(2) Except as provided in clause (1) of this rule all other rules contained in this chapter shall be applicable in the case of flour.

**Chapter II.-Refund on Export by Road.**

**29. Rules of Chapter No. I to apply with certain modifications.**

In the case of articles exported by the Road —

all rules of Chapter No. I shall apply subject nevertheless, to the following modifications :—

(a) Words or expressions importing 'export by Sea' shall be read as importing 'export by road.'

(b) For the words 'Wharf' 'Bunder' 'Dock's or 'Dock Shed' shall be substituted words 'the Municipal Octroi Office at the entrance to any road leading out of Greater Mumbai.'

(c) Words or expressions importing 'Shipment from the wharf' shall be read as importing passing out of Greater Mumbai from the Octroi office aforesaid.

(d) All provisions relating to the presentation by the exporter of the customs export Shipping bill and all references to that document and to any action on the part of customs authorities shall be deemed to be omitted.

(e) In the export note to be presented by the exporter under rule 4, there shall be entered in lieu of the name of the vessel in which the articles are to be sent, the number of the vehicles conveying the articles and the name of the driver.

(f) The documents mentioned in Rule 4 shall be presented to the Octroi Inspector between the hours of 10 A. M. and 6.30 P. M. on week days except on Saturdays and on Saturdays between 10 A.M. and 4 P.M.

(g) The word and letter Form 'C' shall be read as the word and letters Form 'CC.'

**CHAPTER III- REFUND ON EXPORT BY RAIL.**

**30. Rules of Chapter I to apply with certain modifications.**

In the case of articles exported by rail all rules of Chapter I apply subject, nevertheless, to the following modifications :—

(a) Words and expressions importing 'Export by Sea' shall be read as importing "Export by Rail."

(b) For the words "Wharf," "Dock", "Bunder" or "Dock Shed" shall be substituted the words "Railway Station" "Yard" or "Siding."

(c) Words or expressions importing "Shipment from the wharf" shall be read as importing "Loading into a Railway Wagon for export."

46

(d) For the words "Customs Export Shipping Bill" shall be substituted the words "Railway Forwarding Note."

(e) For the words "Form C" shall be read the words "Form F".

(f) For the words "The vessel in which articles are to be sent" in (rule 4) shall be read the words "The Railway by which the articles are to be sent."

(g) For the words "Supervisor" shall be read the words "Registering Clerk."

(h) Clause 3 of (rule 6) shall be deemed to be omitted.

(i) For Rules (7,8,9) shall be substituted the following :

**Examination and Weighment of articles.**

(7) All the three documents or such of them as the Commissioner may from time to time direct, shall then be returned to the exporter who shall take them to the loading place where the exporter's statement in the export note shall be verified the packages shall be counted and weighed the nature of the articles ascertained and the marks stamped by the Octroi Office or the original mark as the case may be examined by the such officer of the Railway as may respectively be deputed for these duties by the officer in charge of the stations, and such officer may for any of these purposes open any package, if necessary. Every such officer shall thereafter affix his signature to the documents in token of his having carried out such duties as aforesaid and having found the particulars as entered by the exporter so far as they relate to the duties carried out by such officer to be correct, but in case of any variance the Officer shall enter on the document under his signature the results of his own examination. The number of the Railway Forwarding Note, parcel, weigh bill etc., as the case may be and the railway mark placed on the packages shall also be entered by one of such officers in all such documents as aforesaid.

**Exportation of articles.**

(8) The loader shall thereupon, subject to the provision of (Rule 10) load the articles into a wagon for export enter the date of loading in the space allotted for that purpose in the export note and affix his signature thereto. The date of such loading shall be deemed to be the date of exportation. After the certificate as to the forwarding of the articles contained in the export note has been duly authenticated by the officer in charge of the station or by such officer as he may from time to time deputed for the purpose, the original export note shall be returned to the exporter whose acknowledgment containing the date of such returns shall be obtained in a book to be kept for this purpose.

Transmission of duplicate export note to the Office of the Deputy Assessor and Collector (Octroi).

47

(9) Except in case to which clause (b) of rule (10) shall apply the registering clerk shall after transcribing such further particulars from the export note into the register as may be necessary, send the duplicate export note to the Dy. Assescer and Collector (Octroi).

(j) For ``Examining Officer" in clause (a) of rule (10) shall be read ``loader".

**31. Provision to rectify the defects in the documents.**

Any informality, clerical error, omission, mis-description or other defect in any of the documents referred to in these rules, may, on application made in that behalf by the person concerned and on payment of such fees as may be prescribed by the Commissioner as far as possible be rectified.

**32. Provision to remove difficulties.**

For removing any difficulties arising in connection with operation or enforcement of any of these rules, the Commissioner may issue such order not inconsistent with the Act of these rules as may appear to him to be necessary or expedient.



**RULES IN RESPECT OF exemption  
from OCTROI  
(Immediate exportation)**

2003.



51

**RULES IN RESPECT OF EXEMPTION FROM  
OCTROI (IMMEDIATE EXPORTATION)  
CONTENTS**

**Section A**

**Preliminary**

Page

- (1) Short Title and Commencement. 52
- (2) Repeal of Rules. 52
- (3) General Application of levy and refund 52  
of Octroi Rules.
- (4) Definitions. 52

**Section B**

**Exemption of Articles Imported for immediate  
Exportation**

- (5) Preparation of Application for exemption. 53
- (6) Tendering and Registration of Application 53  
for Exemption.
- (7) Permission for Escorting articles to the 54  
place of export.
- (8) Escorting of Articles. 54
- (9) Receipt and Examination of Articles at 54  
the place of export.
- (10) Export of Articles. 55
- (11) Municipal Inspection of Articles. 55
- (12) Escorting on days more than one and 56  
fees therefor
- (13) Withdrawal of Articles from the place 57  
of export.
- (14) Different conditions under which these 57  
Rules shall apply

52

## **Section A**

### **Preliminary**

#### **1. Short title and commencement.**

These rules shall be called the Mumbai Municipal Corporation Exemption of Octroi (immediate exportation) Rules 1965 and they shall come into force from the 1st day of April 1965.

#### **2. Repeal of Rules.**

These rules shall be in supersession of the rules in respect of the exemption from Town Duty of articles imported for immediate exportation, confirmed by Government under their Resolution in the General Department Nos. 5129 and 8418, dated the 17th October 1910 and 23rd March 1931 respectively and provided that until these rules are brought fully into operation the said last mentioned rules shall remain in force in respect of any act or thing which cannot for any reason be done otherwise than in conformity with such last mentioned rules.

#### **3. General Application of levy and refund of Octroi Rules.**

These rules shall be read with and be as supplemental to and so far only as may be necessary to give effect to them, be in modification of the "Mumbai Municipal Corporation Levy of Octroi Rules 1965 and the Mumbai Municipal Corporation Refund of Octroi Rules 1964 confirmed by the Government Resolution in the Urban Development and Public Health Department No. BMC-1064/17551-C, dated the 1st April 1965 and which last mentioned rules are herein after referred to 'Levy of Octroi Rules' and 'Refund of Octroi Rules', respectively".

#### **4. Definitions.**

In these rules unless there be something repugnant in the subject or context—

(1) 'Act' shall mean the Mumbai Municipal Corporation Act 1888, as from time to time amended and modified by subsequent enactments and words and expressions which are defined in the Act have the same meaning as in the Act.

(2) 'Articles imported into Greater Mumbai, for the purposes of immediate exportation' shall mean the articles in transit only and which are imported into Greater Mumbai not for the purposes of consumption, use or sale therein but for immediate exportation by being conveyed direct from the place of import to the place of export under such supervision and on payment of such fees as are prescribed under these rules.

53

## **Section B**

### **Exemption of articles imported for immediate exportation.**

#### **5. Preparation of application for exemption.**

Every claim to exemption from Octroi under Section 194A of the Act must be supported by an application for exemption in triplicate in form 'N' annexed to these rules and duly filled in and signed by the importer or on his behalf by his duly constituted attorney and no such application shall be entertained unless it fulfils the following conditions :—

(1) It shall relate to articles which are to be conveyed direct from the place of import to the place of export.

(2) It shall be accompanied by the documents of import and export viz :—

(a) Custom's Import Entry, Railway Receipt or Parcel Weigh bill, Air Consignment Note or Goods Consignment Note in the case of import by Sea, Rail, Air or Road, respectively, and

(b) Custom Export Shipping Bill, Railway forwarding note, Air Forwarding Note or Goods Forwarding Note in the case of export by Sea, Rail, Air or Road respectively as the case may be.

Provided that before a Customs Export Shipping Bill so tendered such Port Trust Fees as may be leviable in respect of the articles referred to therein shall be paid and the endorsement 'Fees paid' shall be made there on by an officer for the time being deputed in that behalf by the Port Trust and provided also that in the case of articles which are transhipped under Customs Tranship permit these rules shall not apply and exemption from Octroi shall be allowed without referring to them.

#### **6. Tendering and Registration of application for exemption.**

The importer shall tender the application for exemption with a fee of \*Rs. 100 per application along with the necessary accompaniments as referred to in rule 5 above to the Municipal Octroi Inspector between the hours of 10 a.m. and 3 p.m. on week days and between 10 a.m. and 2 p.m. on Saturdays or between such hours as the Commissioner may from time to time determine. The Municipal Octroi Inspector shall compare all the documents so tendered to him and if the particulars contained therein do not correspond or the said documents are incomplete in any respect or contain any erasures, alteration etc., he shall return the same to the importer. But if the said documents are in order he shall mark the said copies as 'Original' 'Duplicate' 'Triplicate' and shall also affix on all the three copies, the stamp—

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\* Revision of registration fee from Rs. 50/- to Rs. 100/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

54

**'Import-Export Free of Octroi.'**

No., Date, Initials of the Registering Officer, and register the application in a register to be kept for the purpose in such form as the Commissioner may from time to time prescribe and shall note the register No. and the date of registration on all the documents and shall initial such note.

**7. Permission for escorting articles to the place of export.**

The Municipal Octroi Inspector shall then prepare a receipt, in such form as may be prescribed by the Commissioner from time to time, for the escorting fees paid by the importer and hand it over to him. He shall also endorse the receipt of such fee on the said application in triplicate and the documents of import and name the person which shall escort the articles to the place of export. He shall thereafter forward the application with its accompaniments to the cashier appointed by the Import Authorities viz., Port Trust or the Railways as the case may be. The said cashier shall after receiving the charges due to the import authorities in respect of the said articles, return the said application with its accompaniments along with the relevant document about the delivery of the articles concerned to the said Municipal Inspector for handing them over to the escort who shall further hand them over to the importer for securing the delivery of the article from import authorities.

**8. Escorting of articles.**

The escort shall then cause the said articles to be conveyed under his supervision to the place of export either in their entirety or in portions on different days. His services will however be available not later than two hours prior to the closing time of the export authority at the place of export. He shall hand over the application in triplicate to the registering officer for its registration and then deliver the said articles to the receiving officer of the export authority respectively.

**9. Receipt and examination of articles at the place of export.**

Before the said articles are so delivered as above at the place of export the importer shall deposit with the said receiving officer the documents of export duly stamped as herein before provided and such officer shall, on receipt by him of the said articles, put together the said application in triplicate the said document of export and see that all the four documents bear the register No. and date and also the initials of registering officer at the places of import and export. The said receiving officer shall then examine the articles and if they correspond with those mentioned in the said four documents he shall sign the endorsement to that effect on all the three copies of the said application.

55

**10. Export of articles.**

Except in the case to which rule 11 applies, the following procedure shall be followed :—

(a) The receiving officer shall return the triplicate copy of the application endorsed as provided in the preceding rule, to the escort who shall arrange to record the same in a file to be maintained for this purpose at the place of import.

(b) The articles thereafter shall be shipped or loaded in to the Railway wagons as the case may be and the officer who attends to such shipment or loading (viz., the examining officer in the case of export by sea and the loader in the case of export by rail referred to in Octroi Refund Rules) shall sign the endorsement relating to such shipment or loading on the said application and its duplicate and shall return the original application to the importer under acknowledgement and return the duplicate application to the Deputy Assessor and Collector (Octroi), Mumbai Municipal Corporation.

Provided that for the places of export where Municipal Octroi Export Inspector is posted, the original and duplicate copies of the application shall after they are endorsed by the said examining officer or loader as the case may be, be returned by him to the said Octroi Inspector for his verification with the documents of export and final signature. The said Inspector shall then return the original application to the registering officer for its return to the importer under acknowledgement and return the duplicate to the Deputy Assessor and Collector (Octroi).

**11. Municipal inspection of articles.**

At any bunder, wharf, dock-shed, railway station, yard or siding at or for which the Commissioner has appointed Municipal Octroi Inspector for export, the following provisions shall apply :—

(a) Before the articles are shipped or loaded as provided in the last preceding rule, the receiving officer shall hand over the application in triplicate and the document of export to the Importer for handing them over to such Inspector. Such Inspector shall then examine the articles and if they correspond with those mentioned in the said four documents, he shall sign the endorsement to that effect on all the three copies of the said application. For purposes of such examination of articles the said inspector may require the importer to open any package containing such articles and the latter shall comply with such requisition. The inspector shall then hand over the triplicate copy of the application to the escort duly endorsed, who shall arrange to record the same in a file to be maintained for this purpose at the place of import. The remaining documents shall thereafter be returned duly endorsed to the receiving officer and the procedure prescribed in rule 10(b) of these rules shall thereafter be followed.

56

(b) In respect of articles exported out of Greater Mumbai by road the following procedure shall apply :—

(1) The escort shall hand over the application in triplicate to the export octroi Inspector who shall accept such application upto 6-30 p.m. on week days and 4 p. m. on Saturday or upto such hours as the Commissioner may from time to time determine and shall register the same in a register to be maintained for this purpose. The said inspector shall then examine the articles and if they correspond with those mentioned in the said application he shall sign the endorsement to that effect on the said application. The articles shall then be allowed to pass out of Greater Mumbai and endorsement to that effect shall also be made on all three copies of the application by the said inspector. The original and triplicate copies of the said application shall then be returned to the importer and the escort respectively under acknowledgement and the duplicate shall be forwarded to the Deputy Assessor and Collector (Octroi) for further disposal.

(c) If all or any articles covered by the said application have been shipped, loaded or passed out of Greater Mumbai Limits before they are examined by the Municipal Octroi Inspectors provided in (a) and (b) above, they shall be presumed to have been imported for the purposes of consumption, use or sale within Greater Mumbai and full octroi due thereon shall be leviable. If, however, the importer satisfies the Deputy Assessor and Collector (Octroi) that there were valid reasons for non-compliance with the Municipal Inspection and pays a fee of \*Rs. 300 for verification of the export of such articles, levy of octroi may at the discretion of the said officer be waived if the said officer is satisfied with the export of such articles out of Greater Mumbai Limits. The fees paid shall not be refunded.

**12. Escorting on days more than one and fees therefor.**

(1) If all the articles covered by the said application are not escorted in one day within the period mentioned in rule 8 of these rules the remaining articles may be escorted on subsequent working day or days and the importer shall prepare a fresh application as provided in rule 5 in respect of each such subsequent escorting of articles and pay to the said inspector a further fee of \*\*Rs. 100 for each such application and the said inspector shall pass a receipt for the said fee and also endorse on all the three copies of the said application to that effect as stated in rule 7 of these rules.

(2) The Municipal Octroi Inspector (Registering Officer) at the place of import shall mention on every such fresh application referred to in 1 above the number of articles previously escorted from the imported consignment and also maintain in his register an account of such articles removed under escort together with those in respect of which octroi, if any has been paid.

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\* Revision of verification charges from Rs. 250/- to Rs. 300/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

\*\* Revision of registration fee from Rs. 50/- to Rs. 100/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

57

**13 Withdrawal of articles from the place of export.**

If all or any articles covered by the said application are required for some reason to be withdrawn from the place of export after they are so brought under escort, they shall be presumed to have been so withdrawn for purposes of consumption, use or sale within Greater Mumbai Limit and octroi will be payable thereon. These articles shall not be allowed to be removed from the place of export by the export authority unless the written permission of the Deputy Assessor and Collector (Octroi) or his assistant has previously been obtained in that behalf.

**14. Different conditions under which these rules shall apply.**

The procedure prescribed in the foregoing rules shall, in so far as applicable, apply whether the articles are imported by sea, rail, road or air and whether they are exported by sea, rail, road or air and also whether the articles are transferred direct at the place of import in to vessels or railway wagon in which they are to be exported or are conveyed in vehicles to the place of export.



**RULES IN RESPECT OF EXEMPTION FROM  
OCTROI ON FREE GIFT, ETC.**



61

**RULES IN RESPECT OF EXEMPTION FROM OCTROI ON  
FREE GIFTS, ETC.**

*As amended by the Standing Committee under their Resolution  
No. 1506 of 29-8-1967 and Corporation under their  
Resolution No. 850 of 15-1-1968 and brought into  
force by the Municipal Commissioner  
from 1-6-1968*

**CONTENTS**

**PART I**

Exemption from Octroi under Section 195-1A(i), (ii) and (iii)  
Rule No. Page

1. Short title and commencement. 63
- 1A. Repeal of Rules. 63
2. General application of levy of Octroi rules. 63
3. Definitions. 63
4. Exemption of Gifts from octroi. 64
5. Exemption of articles imported by Charitable  
Institution for Charitable purpose. 64
6. Recovery of Octroi for non-compliance with  
the Rules. 65
7. Exemption of articles imported as personal  
luggage. 65

**PART II**

Exemption from Octroi under Section 195-1A(iv) :-

1. (a) Exemption of personal effects of Govern-  
ment or Corporation Officials. 65
1. (aa) Exemption of personal effects of Govern-  
ment or Corporation Officilas; M.P.s; M.L.A.s  
and M. L. C.s. 65

62

Rule No. Page

- 1 (b) Exemption of personal effects of diplomatic missions and diplomatic officers in Delhi. 66
2. Exemption of personal effects of travelling circuses, companies, etc. 67
3. Exemption of articles imported as ships stores. 67
4. Exemption of articles imported for the use of the Corporation. 68
5. Exemption of articles imported as "returned goods". 68
6. Exemption of articles imported for purposes of exhibition organised by a local authority. 68
7. Exemption of articles imported or exported temporarily for the purposes of inspection, demonstration, exhibition, repairs, processing or such other similar purposes. 69
8. Procedure for exemption from octroi under Rule No. 7. 70
9. Exemption of articles as samples and replacement. 71
10. Exemption of articles imported by or on behalf of State Government other than Maharashtra State Government and Corporations and undertaking created by Central or State Governments. 71
11. Exemption of used containers of durable nature. 71
12. Exemption of News print Paper imported by small News Papers for consumption in Greater Mumbai. 72
13. Provision to rectify the defects in the documents. 72
14. Provision to remove difficulties. 72

63

**PART I**

[ Sec. 195-1A(i) (ii) and (iii) ]

**Short title and commencement**

1 These rules shall be called the `Mumbai Municipal Corporation Exemption from Octroi (Free Gift, etc.) Rules 1966 and they shall come into force as soon as conveniently may be from a suitable day to be fixed by the Municipal Commissioner.

**Repeal of rules**

1A These Rules shall be in supersession of the Mumbai Municipal Corporation Exemption from Octroi (Free Gifts, etc.) Rules, 1965, until these rules are brought fully into operation the said last mentioned rules shall remain in force in respect of any act or thing which cannot for any reason be done otherwise than in conformity with such last mentioned rules.

**General application of levy of octroi rules.**

2. These rules shall be read with and be as supplemental to and so far only as may be necessary to give effect to them, be in modification of the rules in respect of levy, assessment and collection of octroi framed by the Municipal Commissioner under Section 195-IB of the M. M. C. Act and approved by the Standing Committee and by the State Government from time to time and which last mentioned rules are hereinafter referred to as "Levy of Octroi Rules".

**Definitions**

3. In these rules unless there be something repugnant in the subject or context--

(1) The Charitable Institutions means an institution which is registered under the Bombay Public Trust Act 1950 and Indian Public Trust Act and/or registered as such under Act of any of the State within the Indian Republic or under the Act of the Central Government.

(2) Charitable purpose includes :-

(a) relief of poverty or distress.

(b) education.

(c) medical relief.

(d) advancement of any object of general public utility.

64

**(3) Personal luggage shall not include :-**

(a) Wearing apparel, bedding and personal effects consisting of articles liable to octroi to the extent specified hereinafter, provided that these articles-

- (1) have been the property of and are in the possession of the passenger and are brought for his personal use or for the use of any member of his family travelling with him, and
- (2) are not intended for sale or for the use of other parties.

**4. Exemption of Gifts from Octroi.**

No claim for exemption from Octroi under section 195-1A

(i) shall be entertained unless the importer or on his behalf his duly constituted attorney at the time of import.

(1) applies for the same in the form 'W' annexed hereto.

(2) furnishes along with the application a certificate from the Central/State Government or otherwise satisfies the Commissioner that the articles are received as a free gift to relieve distress.

(3) Guarantees to produce within 6 months from the date of import or within such extended period as the Commissioner may in any special case or class of cases allow, the necessary evidence in proof of the free distribution of the articles to the poor or needy.

Provided that in respect of articles imported from foreign ports, exemption from customs duty granted by the Customs Authority as free gifts may be accepted by the Commissioner for the purpose of this rule without insisting on compliance with the conditions set out in clauses (2) and (3) of this rule.

**5. Exemption of articles imported by Charitable Institution for Charitable purpose.**

No claim for exemption from octroi under Section 195-1A(ii) shall be entertained unless

(1) application for the same in the form 'X' duly signed by either an official empowered by the Charitable institution or by a duly constituted attorney on its behalf is tendered at the time of import and

(2) the applicant declares that the articles are imported for the charitable purpose as specified in the rules.

65

(3) The applicant guarantees to produce within six months or within such extended period as may be allowed by the Commissioner, the necessary evidence that the articles so imported have used for fulfilling the charitable purpose for which the articles is/are imported.

**6. Recovery of octroi for non-compliance with the rules.**

If no satisfactory evidence is produced within the period specified in rules 4 and 5 about the proper distribution or use of the articles exempted from octroi, the amount of octroi due on all or any such articles not so distributed shall be recoverable by the Commissioner as provided for in rules 25 and 28(3) of the levy of Octroi Rules.

**7. Exemption of articles imported as personal luggages.**

Articles brought as personal luggage by any passenger may be exempted from octroi by the Commissioner to the extent hereinafter specified whether such luggage accompanies the passenger or not.

(a) articles liable to octroi on `value basis' upto Rs. 150.

(b) articles liable to octroi on `weight basis' upto 20 kilos. In case the value or the weight of the articles so brought as personal luggage exceeds the limits of free allowance so provided, it shall be for the Commissioner to decide to which of the articles so brought the exemption shall apply.

**PART II**

**Exemption of personal effects of Government or Corporation Officials; M. P. s; M.L.A.s; M.L.C.s.**

(1)(a) Where Government Official or officials of the Corporation have by nature of their duties to travel to Mumbai either on duty or when proceeding on leave, free entry to their personal effects may be granted on production of a certificate signed by the Head of the Department to which the official belongs or if the official is the head of the department, by a Secretary to the State/Central Government or by a Deputy Municipal Commissioner.

(1)(aa)\* When people's representatives elected to Parliament Loksabha and or Rajyasabha or Members of the Maharashtra State Legislative Assembly or Council elected from any Assebmly/Council constituencies in Maharshtra State, carry their personal effects by nature of their duties and functions to places outside Mumbai limits, free entry to their personal effects may be granted at the time of their import in Greater Mumbai, during their term in Loksabha, Rajyasabha, Assembly or Council, or on completion of their such term, on production of a certificate signed by the concerned Secretary attached to the Loksabha, Rajyasabha, Maharashtra State Assembly or Maharashtra State Council, as the case may be.

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\* This rule was included by S. C. R. No. 1502, of 10-9-1980,

66

(2) When a retired Government Official, (State/Central), brings his/her personal effects in Greater Mumbai, with an intention of settling down in Greater Mumbai after retirement, free entry may be granted to his/her personal effects imported in Greater Mumbai within a year from the date of his/her retirement or such longer period as the Commissioner may allow, subject to production of a certificate certifying the date of his retirement from Government Service, signed by the Head of the Department, to which the official belonged or if the official was the Head of the Department himself/herself by a Secretary to State/Central Government, as the case be.

(3) When the family member of State/Central Government official who has met with death, while in service, brings his/her personal effects of such demised official in Greater Mumbai with the intention of settling down in Greater Mumbai, free entry to such personal effects may be granted when imported in Greater Mumbai within a year from the date of death of Government official concerned or such longer period as the Commissioner may allow, subject to production of a certificate duly signed by the Head of the Department, about the status of the demised Government Official and the date of his death while in service.

(4) When a Government official (State/Central), by virtue of his/her temporary appointment on deputation to work on Establishment of Government Undertaking in Greater Mumbai, after keeping his/her lien on the service, in the State/Central Government, brings his/her personal effects in Greater Mumbai, free entry to his/her personal effects may be granted on production of a certificate duly signed by the Head of the Department, to which his/her lien is retained.

**(b) Exemption of personal effects of diplomatic missions and diplomatic officers in Delhi.**

Articles imported through Mumbai for subsequent despatch outside Greater Mumbai for the use of diplomatic missions and diplomatic officers stationed outside Greater Mumbai may be exempted from octroi on production of sufficient documentary evidence to this effect.

The articles imported by the following organizations and their officials and representative for their bonafide use, may be exempted from octroi provided that such articles or effects are declared to be the property of such organisations of their officials and representatives.

- (1) United Nations Organisations.
- (2) International Civil Aviation Organisation.
- (3) World Health Organisation.
- (4) International Labour Organisation.

67

- (5) Food and Agriculture Organisation of the United Nations.
- (6) United Nations Educational, Scientific and Cultural Organisation.
- (7) International Monetary Fund.
- (8) International Bank for Reconstruction and Development
- (9) Universal Postal Union.
- (10) Technical Co-operative missions and such other international organisations as may be exempted by the State or Central Govts. from time to time.

**2. Exemption of personal effects of travelling circuses, companies, etc.**

Bonafide luggage and kits belonging to a travelling circus or to a travelling Company performing dramas, Lok Natya or Tamashas and which are used or to be used for the performance of circus, drama, etc. may be exempted from octroi provided that previous permission of the Commissioner is obtained in that behalf prior to the importation of such articles.

**3. Exemption of articles Imported as "Ships Stores".**

Articles liable to Octroi and imported as 'Ships Stores' for the use of the passenger and the crew on board the ships (Sea and Air) may be exempted from octroi provided that—

- (a) in respect of articles imported from foreign port, such articles are bonded by the Customs on their importation at Mumbai Port Trust as 'Ships Stores'
- (b) in respect of articles imported from other places and not liable to customs duty —
  - (1) Importer agrees to give a written undertaking that the articles so imported would be sold, used or consumed only on board the steamships or Air ships as the case may be and not within Greater Mumbai.
  - (2) Importer agrees to give an account of the disposal of such articles from time to time.
  - (3) Importer agrees to give such periodical inspection of the articles and accounts relating to their disposal as may be asked for by the Municipal Commissioner from time to time and
  - (4) Importer agrees to furnish such security as may be asked for by the Commissioner.

68

**4. Exemption of articles imported for the use of the Corporation.**

(a) Articles liable to Octroi imported by or on behalf of the Corporation may be exempted from Octroi provided that such articles are certified at the time of import by the Municipal Official concerned to be property of the Corporation, for use or intended to be used for the Municipal purpose.

**Procedure.**

(b) No claim for exemption from octroi under (a) above will be entertained unless the same is applied for at the time of import in the form 'Y' appended hereto. It shall be prepared in duplicate by the department concerned and one copy thereof shall be submitted to the Dy. Assessor and Collector (Octroi) and the other shall be supplied to the dealer concerned who shall be directed to submit the same to the Octroi Inspector at the time of import.

**5. Exemption of articles imported as "returned goods."**

(a) (1) Locally manufactured articles consigned from within Greater Mumbai limits but returned to the Consignor on account of the refusal of the consignee to accept the same either wholly or partly may be exempted from octroi on making an application therefor in the prescribed form 'P' provided that such articles are imported within a period of six months from the date of their export and further that the adequate documentary evidence in this respect, as indicated in Form 'P' is produced by the importer at the time and place of import before the delivery of the said articles is taken.

(a) (2) In respect of articles which are not locally manufactured, a declaration from the importer that the refund of octroi was not claimed at the time of export shall be necessary.

**6. Exemption of articles imported for purposes of exhibition organised by a local authority.**

Articles liable to octroi imported for the purposes of any exhibition organised by Government, a local authority or any other organisation as may be approved by the Municipal Commissioner may be exempted from octroi provided that—

(a) The exhibition is organised with the object of promoting public safety, health, convenience or instruction.

(b) There is no profit making motive in holding such exhibition.

(c) Articles that are imported for the purpose of said exhibition are not to be sold and actually are not in fact sold either at the said exhibition or at other place within Greater Mumbai.

69

(d) The articles are accompanied at the time of import by a certificate in the form 'Z' provided. The certificate shall be signed by the responsible officer of the Government, local authority or the statutory authority as the case may be.

**7. Exemption of articles imported or exported temporarily for the purposes of inspection, demonstration, exhibition, repairs, processing or such other similar purposes.**

(a) Articles liable to octroi which are temporarily imported into or exported temporarily from Greater Mumbai and re-imported into Greater Mumbai for the purposes of inspection, demonstration, exhibition, repairs, processing or for such other similar purposes as may be exempted from octroi provided that—

(1) The importer or exporter as the case may be or his duly constituted attorney applies for the same in writing in Form 'R' provided for the purpose.

(2) The processing, repairing etc., if so desired by Municipal Commissioner is carried out in the presence of the Municipal Octroi Inspector whose services may be obtained on payment of such fees as may be prescribed by Municipal Commissioner from time to time.

(3) The importer or the exporter as the case may be agrees to pay a registration fees of \*Rs. 100 per application and makes such deposit either in cash or in public securities or in other paper deposit as may be approved by the Commissioner from time to time. For the purposes of this clause the Commissioner may accept from regular importers/exporters a fixed deposit instead of requiring them to pay such deposits at the time of import or export. No interest on deposits so paid shall be payable by the Corporation. The deposit made shall be refundable on due satisfaction of Municipal Commissioner that the purpose for which deposit was made has been fulfilled.

(4) No change of form, condition or appearance is involved except to the extent inherent in the processing or repairs allowed.

(5) That all the articles so imported are exported from or re-imported respectively within a period of six months or within such longer period as the Commissioner may allow.

(6) The importer or exporter agrees to produce sufficient documentary evidence if so desired by the Municipal Commissioner to his satisfaction that all articles have after processing, repairing, etc., been exported from or re-imported into Greater Mumbai limits. In case however the Commissioner is satisfied that all these conditions are not duly observed, he may direct that the deposit at the credit of the importer or exporter may be confiscated and credited to the funds of the Corporation. If the full amount of Octroi recoverable on such articles is not recovered by the deposit amount, further proceedings for the recovery of the balance may be instituted by the Municipal Commissioner.

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\* Revision of registration fee from Rs. 50/- to Rs. 100/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

70

(b) For the purposes of this rule, processing shall include—

(1) Dyeing, bleaching, painting, printing, finishing, Stentering, embroidering, doubling, twisting, metallising and electroplating.

(2) Building and mounting of bodies over chassis of vehicles of all kinds, and shall also include such other processes as may be approved by Commissioner from time to time. The decision of the Municipal Commissioner in this respect shall be final.

**8. Procedure for exemption from Octroi under Rule No. 7.**

(1) The importer or Exporter desirous of claiming exemption from octroi shall present to the octroi Inspector on duty at the place of Import or Export as the case may be (R) form in triplicate.

(2) Such form shall be accompanied by registration fee of \*Rs. 100 and such deposit as a guarantee as may be determined in this behalf. However regular importers and exporters may make instead of deposits a standing fixed deposit as may be fixed by Municipal Commissioner from time to time with the office of the Deputy Assessor and Collector (Octroi).

(3) The form shall be registered by the Octroi Inspector in the register to be provided for the purpose. The necessary acknowledgement of fees received shall be given to the person concerned.

(4) The Importer or exporter as the case may be shall tender the articles in respect of which exemption is claimed to the octroi Inspector concerned for inspection. Such Inspector shall after satisfying himself of the correctness of the particulars certify the endorsement that the articles have been allowed to be imported into or exported from Greater Mumbai. One copy of the form will be retained by the octroi Inspector and remaining two copies will be returned to the importer or exporter as the case may be.

(5) Within a period of six months from the date of import or export as the case may be the importer or exporter shall present the articles to which exemption relates together with the two copies of the form returned to him under Clause 4, together with certificate from the processor or the repairer, etc., to the effect that the said processing, repairs etc., has been duly carried out by him to the Octroi Inspector. The said Inspector shall after satisfying himself of the correctness of the particulars, certify the endorsement on both copies of the form and return one copy to Importer/Exporter for his record and forward the remaining copy to the octroi Official in charge at the place of original import/export.

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\* Revision of registration fee from Rs. 50/- to Rs. 100/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

71

**9. Exemption of articles as samples and replacement.**

Articles which are proved to the satisfaction of the octroi authorities that they are imported as samples of no commercial value or as free replacement may be exempted from Octroi provided that necessary documentary evidence in this behalf is tendered at the time of import.

**10. Exemption of articles imported by or on behalf of State Governments other than Maharashtra State Government and Corporation and Undertakings created by Central or State Governments.**

Articles imported by or on behalf of State Governments other than Maharashtra State Government and Corporations, Government Undertaking, Research Institutes, Technological Laboratories, etc., created by a Statute of Parliament or any State Legislature may be exempted from octroi provided that—

- (1) Such articles are imported from foreign countries through the port of Mumbai.
- (2) Such articles are certified by an officer empowered by the concerned undertaking, etc., in Form 'S' to be the property of and for the consumption, use or sale of such Governments, Undertaking outside Greater Mumbai limits, Certificate from the Director, Supplies and Disposals of Government of India on behalf of such importers shall be acceptable for this purpose.
- (3) Registration fee of \*Rs. 100 for application shall be payable along with the application in Form 'S'.

**11. Exemption of used containers of durable nature.**

Used containers of durable nature imported into Greater Mumbai limits may be exempted from octroi provided that—

- (1) Importer declares at the time and place of import that the consignment consists of used containers of durable nature.
- (2) Importer agrees to make such cash deposit of Standing Deposit as may be fixed by the octroi Authorities as a guarantee that such containers are exported from Greater Mumbai duly filled up.
- (3) Importer agrees to render a monthly account of import and export of such empty containers outside Greater Mumbai limits to octroi authorities. The expression 'containers of durable nature' occurring in the above rule should be read to mean containers of a type that are ordinarily used more than once e.g. drums, barrels, gas cylinders, aerated water bottles, glass or plastic carboys for acids, chemicals, etc.

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\* Revision of registration fee from Rs. 50/- to Rs. 100/- vide S.C.R. No. SCR/1194 of 27-02-2001 & C.R. No. CR/57 of 23-04-2001; in accordance with the provisions of Section 194A & 195 1A (i) (ii) (iii) (iv) of the M.M.C. Act.

72

**12. Exemption of News print Paper imported by small News papers for consumption in Greater Mumbai.**

News print Paper, falling under item 50 of octroi Schedule `H' may be exempted from Octroi at the time of its import in Greater Mumbai if the News-paper concerned in Greater Mumbai for which the News print is imported—

(1) Produces a certificate from the Audit Bureau on Circulation every three months on 1st January, April, July and October, that it (i.e., The News paper) is having a circulation not exceeding 15000,

(2) Applies for exemption from octroi every time;

(3) Makes a written declaration every time exemption from octroi is sought that the Newsprint Paper is being imported for its own consumption and use in Greater Mumbai and not for sale in or out of Greater Mumbai or for export out of Greater Mumbai;

(4) Agrees to tender a Quarterly account of quantities of Newsprint Paper used or consumed in Greater Mumbai and the purpose of the said use or consumption; and

(5) Makes such Cash Deposit or Standing Deposit as may be fixed by octroi authorities, as a guarantee for the consumption of the Newsprint for the use of the Newspaper concerned in Greater Mumbai only. No interest on such deposit shall be payable by the Corporation. The deposit will be liable to forfeiture in case of breach of any of the above conditions.

**13. Provision to rectify the defects in the documents.**

Any informality, clerical error, omission, misdescription or other defect in any of the documents referred to in these rules may on an application made in that behalf by the person concerned and on payment of such fees as may be prescribed, by the Commissioner as far possible, be rectified.

**14. Provision to remove difficulties.**

For removing any difficulties arising in connection with operation or enforcement of any of these rules, the Commissioner may issue such order not inconsistent with the Act or these rules as may appear to him to be necessary or expedient.

**EXEMPTION FROM OCTROI  
(EXPORT PROMOTION)  
RULES 1976.**

2003



75

**RULES IN RESPECT OF EXEMPTION FROM OCTROI OF THE  
ARTICLES DECLARED TO HAVE BEEN IMPORTED INTO  
GREATER MUMBAI FOR THE PURPOSES OF EXPORT TO  
FOREIGN COUNTRIES.**

**CONTENTS**

Sr. No. Page Nos.

- (1) Short Title and Commencement 76
- (2) General Application of Octroi Rules 76
- (3) Definitions 76
- (4) Condition for registration as Exporter to Foreign 77  
Countries.
- (5) Requirements of registration of Person, Firm or 77  
Company referred to in Rule No. 4—A.
- (6) Procedure for claiming exemption from Octroi. 78
- (7) Tendering & Registration of application for 79  
exemption.
- (8) Documents to be submitted after exportation by the 79  
Registered Exporter and scrutiny thereof.
- (9) Recovery of Octroi when goods are not exported as 80  
per Rules.
- (10) Withdrawal of exemption facility for non-compliance 80  
of the Rules.
- (11) Different conditions under which these Rules shall 81  
apply.
- (12) Provision to rectify defects, in the documents. 81
- (13) Provision to remove difficulties. 81

76

**Rules in respect of Exemption from Octroi of the articles declared to have been imported into Greater Mumbai for the purposes of Export to Foreign Countries.**

1. **Short Title and Commencement.**—These Rules shall be called the Mumbai Municipal Corporation Exemption from Octroi (Export Promotion) Rules 1976 and they shall come into force from a suitable day to be fixed by the Municipal Commissioner.

2. **General Application of Octroi Rules.**— These Rules shall so far only as may be necessary to give effect to them be supplemental to the Rules in respect of exemption from Octroi (Immediate Exportation Rules 1965) framed by the Municipal Commissioner under Section 194-A of the Mumbai Municipal Corporation Act, and the said last mentioned rules shall remain in force and shall apply to the articles, which are imported into Greater Mumbai for the purposes of Immediate Exportation.

3. **Definitions.**—In these Rules unless there be something repugnant to the subject or context :—

(1) "Act shall mean the Mumbai Municipal Corporation Act, 1888 as from time to time amended and modified by subsequent enactments and words and expressions which are defined in the Act, shall have the same meaning as in the Act, wherever they may have been used in the Rules."

(2) "Articles declared to have been imported for the purposes of Export to Foreign Countries means "articles which are imported in Greater Mumbai not for the purposes of sale, use or consumption but for the purposes of temporary storage within Greater Mumbai limits for non-availability of shipping facilities and which are so declared in form 'EP' by the Registered Exporter and which are exported within a period of six months or a longer period when goods are imported in bulk under one Railway Receipt, or Transport Receipt or Air Consignment Note and exported under different shipping Bills to different destinations then in every such case six months to be computed from the last balance shipment—from the date of Importation without any change in their original form, condition or state of appearance by any process of manufacture or otherwise except as may be specifically allowed by the Municipal Commissioner. It is further provided that repacking may have to be carried out, if required by the Municipal Commissioner, in presence of an Octroi Inspector on payment of prescribed fees."

(3) " Registered Exporters" shall mean the person or persons, Firm or Company, who are registered as Exporters to Foreign Countries, as provided for hereinafter in these Rules and the word 'Exporter' here-in-after used in these Rules

shall have the same meaning as 'Registered Exporters', or their authorised Custom House Agents as per the stipulations of the Bond hereto annexed or their Constituted attorney holding a power of attorney from the exporter.

**Rule No. 4-A.— Exemption from Octroi on the Articles Declared to have been Imported for the Purposes of Exportation to Foreign Countries.—Conditions for Registration as Exporter to Foreign Countries.— procedure thereof :—**

Articles liable to octroi which are declared to have been imported into the limits of Greater Mumbai for the purposes of Export to Foreign Countries but which are required to be temporarily kept in Greater Mumbai for non-availability of Shipping facilities, etc., may at the discretion of Municipal Commissioner be exempted from Octroi at the time of importation provided that :—

(1) Such articles are declared to have been imported within Greater Mumbai for the purposes of export to Foreign Countries by person or persons, Firm and Companies, who are registered with the office of Deputy Assessor and Collector (Octroi) as 'Exporter to Foreign Countries'.

(2) The articles which are declared to have been imported for export to Foreign Countries must be so exported to Foreign Countries within a period of six months from their importation or within such extended period as the Deputy Assessor and Collector of Octroi may deem fit and the said articles must not have undergone any change in form, condition or appearance since their importation by any process of manufacture or otherwise, except as may be specified by the Commissioner from time to time, subject further to the provision that repacking may have to be carried out if required by the Municipal Commissioner.

(3) If the articles are required to be repacked into packings, containers, etc., other than the original one prior to their exportation, such repacking and remarkings if any may be carried out if required by the Municipal Commissioner under the supervision of Octroi Official deputed by the Deputy Assessor and Collector (Octroi) subject to compliance with the procedure laid down under Rule 16(1) of the refund of Octroi Rules 1965. However, this will not apply to the articles which are imported and exported in bulk quantities.

**Rule No. 4-B.—Requirements of Registration of Person, Firm or Company referred to in Rule No. 4-A.**

(1) Applications for registration as 'Exporter to Foreign Countries' may be entertained by the Municipal Commissioner from such person, or persons, Firm, Company, etc., as are recommended by the Director, Export Promotion, Maharashtra Mumbai or by any Export Promotion Council or if the Exporter will furnish to Deputy Assessor and Collector of Octroi a certificate from Reserve Bank of India to

78

the effect that the said Exporter is allotted a Reserve Bank of India Code number which certificate may be furnished to the Deputy Assessor and Collector of Octroi for the purpose of such registration.

(2) Application for registration shall be made to the Municipal Commissioner in the form 'RE', provided for the purpose and shall be accompanied by payment of registration of \*Rs. 500 prescribed by the Municipal Commissioner for two years period, irrespective number of commodities to be exported by an Exporter subject to the proviso that the Bond may be renewed at the end of each succeeding 2 years on payment of registration fee of \*Rs. 500 for each application of a Registered Exporter. Prior to registration of such application, a Bond in Form 'MM' annexed hereto shall be executed by the applicant for such amount and with such interest free cash deposit to the extent of 10 per cent of the total octroi payable on annual turn-over of business. A statement of turn-over and octroi paid during period of last one year should be prepared by an applicant which statement must be duly audited by an auditor and to be submitted to the Municipal Commissioner. It is further provided that when the amount of the Bond is inadequate, the Commissioner may demand a fresh Bond and may, if the security furnished for the Bond is not adequate, demand additional security, if the Commissioner is satisfied with the bonafides of the applicant and the Bond executed and security furnished, he may direct the Deputy Assessor and Collector of Octroi that the applicant be registered as Exporter to Foreign Countries'.

**Rule No. 5-A.—Procedure for Claiming Exemption from Octroi :—**

Every claim for exemption from Octroi under these Rules must be supported by an application for exemption in triplicate in form 'EP', annexed to these Rules and duly filled in and signed by a Registered Exporter or by a Custom House Agent who may be authorised to sign such 'EP' form under the condition of the Bond or by a person holding power of attorney from a registered exporter, and no such application shall be entertained unless it fulfills the following conditions :—

- (1) It shall relate to the articles which are imported into Greater Mumbai for the purpose of exportation to Foreign Countries.
- (2) It shall be accompanied by a payment of \*\*10 per cent of total octroi payable on the consignment cleared, under each 'EP' form, at the time and place of import.
- (3) It shall be accompanied by the documents of import and export viz. :—
  - (a) Custom Import Entry, Railway Receipt or Parcel Way Bill or Air Consignment Note or Goods— Consignment Note in case of Import by sea, rail, air or road respectively.

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\* Revision of fee for registration as Registered Exporter, revised from Rs. 200/- to Rs. 500/- vide S.C.R. No. SCR/592 of 17-08-1994 & C.R. No. CR/749 of 10-10-1994.

\*\* Revision of Administration charges from 6.1/4% to 10% of total octroi payable on the consignment under each EP Form vide C.R. No. CR/549 of 20-12-1999.

79

(b) Export Invoice made out in the name of the foreign buyer or True copy thereof duly attested by the exporter. In the absence of both these documents, sufficient satisfactory evidence must be produced which would in the opinion of the Deputy Assessor and Collector (Octroi) or his assistant, establish the fact that the said articles are brought for export to Foreign Countries. Non-production of the documents or evidence referred to above would render the claim for exemption under these Rules, liable for rejection.

(c) It shall be accompanied by a registration fee of \* Rs. 100 per application.

**Rule No. 5-B.-Tendering and Registration of application for exemption :-**

The Municipal Octroi Official at the place of import shall scrutinize the documents presented to him and if the same are complete in every respect, he shall register the application in a register provided for the purpose, and shall mark the said copies as 'Original', 'Duplicate' and 'Triplicate' and shall affix on the forms as well as other documents, the rubber stamp provided. He shall also issue separate receipts for the registration fees and \*\*10 percent amount of the total octroi payable and original and duplicate copies of the said application shall be returned to the exporter after suitable endorsement and the triplicate copy will be forwarded to the office of Deputy Assessor & Collector (Octroi) for further necessary action.

**Rule No. 5-C.-**Within one month of the date of exportation of the last lot in case of bulk imports and shipment made in parts of the articles to the Foreign-Countries and within such longer period as Deputy-Assessor and Collector (Octroi) may in his discretion allow the registered exporter or his duly authorised agent shall forward to the office of Deputy Assessor and Collector (Octroi), the following documents :-

(1) Original and Duplicate copies of Form 'EP' returned to him at the place of import with all particulars of export duly filled in.

(2) Copy of the export shipping bill and/or copy of shipping Bill, Bill of Lading, Air Consignment Note duly certified as true copy by the Registered Exporter or his Custom House Agent, as the proof that the goods declared to have been imported for the purpose of export to Foreign Country have in fact been so exported. For the purpose of rendering the correct account of the articles imported and exported it shall be permissible to club more than one import consignment with export consignment and *vice-versa*..

**SCRUTINY OF THE DOCUMENTS**

At the office of the Deputy Assessor and Collector (Octroi) the triplicate copy of the Form 'EP' received from the place of import and the original and duplicate copies alongwith the proof of export received from the Registered Exporter

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\*\* Revision of Administration charges from 6.1/4% to 10% of total octroi payable on the consignment under each EP Form *vide* C.R. No. CR/549 of 20-12-1999.

\* Registration Fee revised from Rs. 50 to Rs. 100 as per SCR No. 1194 of 27-2-2001 and C.R. No. 57 of 23-4-2001.

80

shall be registered in the Register provided for the purpose and shall be scrutinised and if the particulars shown in all relevant documents are found to tally, the original copy of the application in Form 'EP' shall be returned with due and necessary endorsement by the Octroi Office to the Registered Exporter for his record. The duplicate and triplicate copies of the said application shall be filed in Head Office alongwith other export documents.

**Rule No. 5-D.** If the articles which are declared to have been imported for the purpose of exportation to Foreign Countries are not so exported within the stipulated period or if the evidence of export as referred to in Rule 5(c) is not produced within the prescribed period, or within such extended period as the Municipal Commissioner or the Deputy Assessor and Collector of Octroi may grant or if the evidence of export produced is in the opinion of the Deputy Assessor and Collector of Octroi insufficient to establish the identity of the goods exported with those that have been imported or if any other condition laid down under these Rules are not complied with, it shall be presumed that the said articles or so many of them, have been imported into Greater Mumbai for the purpose of sale, use or consumption and Octroi due on such articles or so many of them shall be payable by the Registered Exporter within a period of fifteen days or such extended period as may be allowed by the Deputy Assessor & Collector of Octroi in respect of the demand made in this behalf and provided the notice of demand shall be posted by Registered Post under Acknowledgement Due to the Registered Exporter by the Deputy Assessor and Collector of Octroi and the said Registered Exporter or his Custom House Agent shall offer explanation or the Registered Exporter shall make payment to the Deputy Assessor and Collector of Octroi of the sum demanded as Octroi. If the payment of Octroi so demanded is not made within the stipulated period, it shall be recoverable from security deposit furnished for the due performance of the Bond or by enforcement of Bond executed in this behalf or by a suit in Court of competent jurisdiction. If the Registered Exporter shall dispute the levy of Octroi under this Rule, appeal shall be made to the Municipal Commissioner, however, no appeal shall be entertained by the Municipal Commissioner unless the full amount of Octroi so demanded is first deposited with the Chief Accountant of the Municipal Corporation of Greater Mumbai.

**Rule No. 5E.** If it shall appear to the Commissioner that due and proper compliance with these Rules is not carried out by any Registered Exporter, it shall be competent for him to refuse the facilities for exemption from Octroi provided for under these Rules to the Registered Exporter concerned. A register showing the particulars of the Registered Exporter shall be maintained at all Work centres of Octroi for reference of Octroi staff.

81

**Different Conditions under which these Rules shall apply :-**

**Rule No. 6.-** The procedure prescribed under the foregoing Rules shall in so far as applicable, apply whether the articles are imported by sea, rail, road or air and whether they are transferred direct at the place of export or are conveyed in vehicles to the place of export.

**Provision to Rectify Defects in the Documents :—**

**Rule No. 7.-** Any informality, clerical error, commission, misdescription or other defects in any of the documents referred to in the Rules, may on application made in this behalf by the Registered Exporter and on payment of such amendment fees as may be prescribed by the Commissioner from time to time, as far as possible, be rectified.

**Provision to Remove Difficulties :—**

**Rule No. 8.-** For removing any difficulties arising in connection with operation and enforcement of these Rules, the Commissioner may issue such orders not inconsistent with the Act or these Rules as may appear to him to be necessary or expedient.

**Rule No. 9.-** Adequate consideration will be given to an exporter who is unable to export the goods out of India on account of the cancellation of the order of the buyer, or due to loss by fire in Mumbai or loss due to an act of God or an act of State or returned to original principal and not sold or used or consumed within Mumbai Municipal Limits subject to the proviso that if the goods be sold, used or consumed in Mumbai Municipal Limits the Octroi would be charged by the Deputy Assessor and Collector of Octroi on market value of the said goods.



**RELEVANT FORMS**



**APPENDIX 'A'**

**FORM 'A' (Vide RULES 4, 6, 8 & 12)**

**(Declaration-cum-application to pay Octroi to be filled in by the importer at the time of import.)**

To

The Manager, Mumbai Port Trust.....Docks/Bunders/Railway.  
 The Commercial Superintendent, Central/Western Railways.  
 The Range Officer, Central Excise ..... Port.  
 The Deputy Assessor and Collector (Octroi), Mumbai Municipal Corporation.

Sir,

I (full name) ..... of (full postal address) ..... declare that (a) the below mentioned articles are being imported into Greater Mumbai for consumption, use or sale and that (b) the below mentioned value and weight of the articles is true and correct and is according to the original invoice/invoices shown by me today to your representative and that the said invoice/invoices fully cover all the said articles that are being imported under I. G. M./Bill of Entry/Railway Receipt/Goods Transport Memo/Air Consignment Note No. .... dated.....Or.

\*(b) I am not in possession of the invoice relating to the said articles and I am not therefore in a position to state the invoice value of the said article.

Please receive the payment of Octroi on the below mentioned articles imported from..... per.....

| Import General Manifest/Bill of Entry/R. R. No./ Truck C. Note No./Air C. Note No. | No. and Description of packages of each size and sort | Description of articles | Weight or quantity | Gross or net | Value as per invoice | Invoice No. and Date | Item No. of Schedule | Rate Per | Amount of Octroi | Remarks of Octroi Staff. |
|--|---|-------------------------|--------------------|--------------|----------------------|----------------------|----------------------|----------|------------------|--------------------------|
|--|---|-------------------------|--------------------|--------------|----------------------|----------------------|----------------------|----------|------------------|--------------------------|

\* Strike out whichever is not applicable.

I/We hereby declare that the contents of this application are truly stated and correct.

*(To be printed on foolscap size of paper)*

*Signature of the Importer and date.*

(To be printed on Foolscap size paper)

**FORM 'B' (IMPORT OCTROI BILL vide RULES 4, 6, 8 & 12)**

(Receipt showing the octroi collected)

Bill No. .... Date ..... Date of import .....

Received payment of Octroi from ..... for the undermentioned articles imported per ..... from .....

| Original Import marks if any | No. and description of packages | Description of the articles | Weight or quantity Net and gross | Value advalorem | Item No. of Schedule | Rate | per | Amount of Octroi collected | Remarks of Octroi staff (Municipal Marks stamped etc.) |
|------------------------------|---------------------------------|-----------------------------|----------------------------------|-----------------|----------------------|------|-----|----------------------------|--|
|------------------------------|---------------------------------|-----------------------------|----------------------------------|-----------------|----------------------|------|-----|----------------------------|--|

Total Rupees (in words) .....

Import General Manifest or Bill of Entry No. .... dated .....

Railway Receipt No. .... dated .....

Truck consignment note No. .... dated ..... Errors excepted and contents received

Air consignment Note No. .... dated .....

Cashier

Compared with the register

Mb.P.T./C.R./W.R./Range Officer/Octroi Insp.

Date .....

For Manager Mb.P.T. Docks/Bunders/Railways

For Commercial Supdt. Central/Western Railway

For Range Officer, Central Excise

Deputy Assessor and Collector (Octroi) Mumbai Municipal Corporation

Mumbai, dated ..... 200

(Note : The importer has to fill in this form in duplicate if he desires to have his articles stamped with Municipal Marks vide Rules 13 and 14)



**Form A1 (Vide Rule No. 24)**

**MUNICIPAL CORPORATION OF GREATER MUMBAI  
SEIZURE NOTICE**

Office of the Dy. Assessor & Collector  
(Octroi) Municipal Corporation of  
Greater Mumbai Shri Chhatrapati  
Shivaji Maharaj Market building,  
4th Floor, Paltan Road, Mumbai-400 001.

To

.....  
.....

Date .....

Sir,

Please take notice that I have this day seized articles specified in the inventory given below for the sum of Rs. ....  
(.....) due on account of Octroi payable on articles imported per ..... and unless within 5 days from the date of this notice you pay into the  
office of Deputy Assessor & Collector (Octroi) at the above address the said amount together with the cost of seizure, transport, storage etc. the said articles will  
be sold by auction at your risk and cost.

Yours faithfully,

**INVENTORY OF THE ARTICLES SEIZED**

(Here state the particulars of the articles seized)

.....  
.....

(Signature) .....

Received the original

Signature of the Person concerned & Date.

*N.B.* : Seizure Notice is to be prepared in duplicate and the original to be delivered to the person concerned under acknowledgement.

**Form C (To be printed on foolscap size of paper).**

The Manager, Mumbai Port Trust Docks and Bunders.

Please examine the undermentioned articles to be exported from ..... per ..... Commander ..... to ..... and to be consigned to ..... and upon which I/We intend to claim refund of Octroi :-

| Original Import Marks or Marks Stamped by Octroi Deptt. | Packages of each size or sort |             | Description of articles | Weight or quantity of each size or sort (stating gross and net) | Original Rate of Valuation for advalorem items |     | Remarks of the Octroi Inspector |
|---|-------------------------------|-------------|-------------------------|---|--|-----|---------------------------------|
|   | No.                           | Description |                         |   | Rs.  | Ps. |                                 |
| 1   | 2                             | 3           | 4                       | 5   | 6  | 7   | 8                               |

Custom's Export Shipping bill No.

Date

I do hereby certify that the articles specified in this documents have been shipped on board the above vessel.

I/We do hereby declare that the contents of this application are truly stated and that  
 (i) the abovementioned articles were imported by me/us.  
 (ii) the said articles have not been sold to any person within Greater Mumbai limits since their import and have been in my/our possession since then.  
 (iii) the said articles were imported within the preceding six months per.....

Chief Officer or Commander, Agent, Tindel.

Mumbai, .....200

.....

Exporter

Business Address.....



**Form CC (To be printed on Foolsap size of paper)**

Registration No. ....

To

THE DEPUTY ASSESSOR AND COLLECTOR (OCTROI)

Date .....

Initials of registering Officer.

Please examine the undermentioned articles to be exported from MULUND/DAHISAR/E. E. HIGHWAY/M. P. HIGHWAY per MOTOR No. .... driver..... To..... and to be consigned to.....and upon which I/We intend to claim refund of Octroi (Column 1 to 6 to be filled in by the Exporter and 7 to 11 by Municipal Octroi Inspector).

| Original Import<br>Marks or Marks<br>Stamped by Octroi<br>Department | Packages of each<br>size or sort.<br>-----<br>No. Description | Description<br>of articles | Weight or quan-<br>tity of each size<br>or sort stating<br>gross & net. | Original rate<br>of valuation<br>(for advalorem<br>items) | No. of<br>Package<br>exained | Weight or<br>quantity,<br>Nos. of packages<br>& weight | Weight<br>(gross) | Time of<br>Arival<br>of the<br>vehicle | Remarks<br>if any |
|--|---|----------------------------|---|---|------------------------------|--|-------------------|--|-------------------|
| 1  | 2 3   | 4                          | 5   | 6   | 7                            | 8  | 9                 | 10                                     | 11                |

I/We do hereby declare that the contents of this application are truly stated and that -

- (i) the abovementioned articles were imported by me/us.
- (ii) the said articles have not been sold to any person within Greater Mumbai limits since their import and have been in my/our possession since then
- (iii) the said articles were imported within the preceding six months per .....

Mumbai.....200

Exporter

Address.....

Certified that the above articles were duly examined by me as shown in columns 7 to 11 and that they passed Mulund/Dahisar/E. E. Highway/ M. P. Highway Municipal Office on .....

..... Signature.....Designation..... Date.....



(Reverse side of Form 'D' )

| Date of Export | Exported per | Exported to | Marks | No. and description of original packages | Description of the articles | Weight gross or net or quantity | Original rate of valuation for advalorem items | Amount of Refund claimed | Amount of refund allowed (to be filled in by the Dy. A. & C. <del>Office</del> ) | Remarks |
|----------------|--------------|-------------|-------|--|-----------------------------|---------------------------------|--|--------------------------|--|---------|
| 1              | 2            | 3           | 4     | 5  | 6                           | 7                               | 8  | 9                        | 10   | 11      |
|                |              |             |       |  |                             |                                 |  | Rs.                      | Rs.  |         |



**FORM "EP"**

*(Vide RULE 5 of the Export Promotion Rules 1976)*

To

The Deputy Assessor and Collector (Octroi)  
Municipal Corporation of Greater Mumbai

I/We ..... of .....

do hereby declare that the articles specified below are imported into Greater Mumbai for the purposes of Export to Foreign Country, viz. .... from.....per.....and are to be consigned to ..... be exempted from duty of Octroi.

I/We am/are the registered Exporter(s) as provided for under the Export Promotion Rules 1976 and my/our registration No. is.....

**Particulars of the consignment imported.**

| No. & Date of Import documents | No. of packages & description of articles | Import mark if any | Weight & value as per Import documents | Rate of Octroi | Amount of Octroi leviable |    | 10 per cent amount of Octroi |    |
|--------------------------------|---|--------------------|--|----------------|---------------------------|----|------------------------------|----|
|                                |   |                    |  |                | Rs.                       | P. | Rs.                          | P. |

.....  
*Signature of the Importer*

Address : .....

**FORM-“EP” - Continued.**

10th per cent of the Total octroi payable recovered *vide* R. No. .... Date .....  
Registration fee paid *vide* R. No. .... Dated .....  
Exemption claim registered *vide* R. No. .... Dated .....

.....  
Signature of the Octroi Inspector

..... The Articles referred to overleaf are allowed to be removed from ..... on  
..... without payment of octroi. (Place of Import).

.....  
Signature of the Supervising Inspector

Deputy Assessor & Collector (Octroi)

I/We ..... do hereby certify that the articles ..... specified  
(Registered Exporter) (no. & description)  
overleaf have been exported to ..... per ..... on .....

In support I/We enclose herewith copy of the shipping bill No. .... dated ..... and/or  
copy of the bill of landing / Air consignment Note No. .... dated .....

.....  
Signature of Registered Exporter

(The above endorsement is to be certified only on the original and duplicate copies returned to the Registered Exporter at the place of import. The copies alongwith the relevant documents of export should be forwarded to the office of the Deputy Assessor & Collector (Octroi) within one month from the date of export).

Certified that the export documents referred to above have been verified and full export of the articles specified overleaf has been confirmed.

.....  
Signature of the Verifying Officer  
Designation.....  
Date .....

(Original copy to be returned to the Registered Exporter for his record. Duplicate and Triplicate be filed in Octroi Head office for record).

(To be printed on foolscap size of paper)  
**FORM F**

Registration No.  
 Dated ..... 200  
 Initials of Railway Registering Officer

The Yard foreman Mb. P. T. Railway.  
 The Goods Superintendent Wadi Bunder Central Railway  
 The Goods Supdt. Carnanc Bridge Western Railway..  
 The Station Master.  
 Sir,

Please examine the undermentioned articles to be exported from..... Station and to be consigned to ..... at ..... upon which I/We intend to claim Refund of Octroi :-

| Original Import Marks or Marks Stamped by Octroi Depart - ment. | No. & Description of pack- age of each size or Sort. | Description of articles | Weight or quantity (to be filled in by the Exporter) Gross Net. Qnt. Kgs. Qnt. Kgs. | Weight or quantity (to be filled in by weighing Officer). gross. Qnt. Kgs. | Forwarding Note No. | Original rate of valuation for advalorem Items | Remarks of the Octroi Inspector |
|---|--|-------------------------|---|--|---------------------|--|---------------------------------|
| 1   | 2  | 3                       | 4   | 5  | 6                   | 7  | 8                               |

I/We do hereby declare that the contents of this application are truly stated and that

(i) the abovementioned articles were imported by me/us.

(ii) the said articles have not been sold to any person within Greater Mumbai limits since their import & have been in my/our possession since then.

(iii) the said articles were imported within the preceding six months per .....

Mumbai ..... 200  
 Weighed on .....  
 Weighers' Signature .....  
 Loaded on .....  
 Loader's Signature .....  
 These articles have been forwarded to the above mentioned station.  
 Destinator .....

Exporter  
 Business Address .....  
 Examination on .....  
 Signature of Municipal Octroi Inspector,  
 Checked with Forwarding Note and Rly.  
 Receipts loading memo and found correct  
 Municipal Octroi Inspector.  
 Date .....

**FORM G.**

**Register of Claims for Refund of Octroi**

| Register No. of application Date | Name of Importer | Name of Exporter (claimant) | By whom presented | No. of Import Octroi bill | Date of Import | Imported per | Imported from | Original Marks or M/Marks | Export Certificate. No. Date | Ex-ported to | Ex-ported per | No. and description of articles exported | Description of articles | Amount claimed | Amount allowed | Total | Recoveries a/c. Miscellaneous fees. | Remarks |
|----------------------------------|------------------|-----------------------------|-------------------|---------------------------|----------------|--------------|---------------|---------------------------|------------------------------|--------------|---------------|--|-------------------------|----------------|----------------|-------|-------------------------------------|---------|
| 1                                | 2                | 3                           | 4                 | 5                         | 6              | 7            | 8             | 9                         | 10 11                        | 12           | 13            | 14                                       | 15                      | 16             | 17             | 18    | 19                                  | 20      |

(Outer to be printed on Foolscap 4 to Size)

**Form H (Outer)**

No.....of

Weekly  
----- Return of claims for Refund of Octroi passed or rejected.  
Supplementary

| No. of Claim | Date | Name of exporter (claimant) | Amount allowed | Date of payment | Remarks |
|--------------|------|-----------------------------|----------------|-----------------|---------|
|              |      |                             | Rs. P.         |                 |         |



*(Inner Form to be printed on Foolscap folio Size)*

**Form H (Inner)**

No.....of

Weekly  
----- Return of claims for Refund of Octroi passed or rejected.  
Supplementary

| No. of Claims | Date | Name of exporter (claimant) | Amount allowed<br>Rs. P. | Date of payment | Remarks |
|---------------|------|-----------------------------|--------------------------|-----------------|---------|
|---------------|------|-----------------------------|--------------------------|-----------------|---------|























(To be printed on both sides of foolscap size of paper)

**FORM 'N'**

To  
The DY. ASSESSOR & COLLECTOR (OCTROI)  
SIR,

Mumbai ..... 200

Import —Export  
Free of Octroi.

I have to request that the undermentioned articles which have  
been imported by me per \_\_\_\_\_ from \_\_\_\_\_ and  
landed at \_\_\_\_\_ for the purposes of immediate exportation  
from \_\_\_\_\_ per \_\_\_\_\_ and to be consigned to \_\_\_\_\_  
(place of export) (name of the consignee)  
\_\_\_\_\_ at \_\_\_\_\_ be exempted from the levy  
of Octroi. (destination)

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

Initials of  
Registering Officer.

| No. and date of import document | No. of packages | Description of packages | Description of articles | Import Marks if any | Weight or quantity as per import document | No. OF PACKAGES ESCORTED PREVIOUSLY |                 | No. OF PACKAGES ON WHICH OCTROI HAS BEEN PAID |                          | No. of packages to be escorted | No. and date of export document | Weight and value and rate for Octroi. | REMARKS |
|---------------------------------|-----------------|-------------------------|-------------------------|---------------------|---|-------------------------------------|-----------------|---|--------------------------|--------------------------------|---------------------------------|---------------------------------------|---------|
|                                 |                 |                         |                         |                     |   | N Form No. and date                 | No. of packages | No. of packages                               | Import Bill NO. and date |                                |                                 |                                       |         |
| (1)                             | (2)             | (3)                     | (4)                     | (5)                 | (6)                                       | (7)                                 | (7)             | (8)   | (8)                      | (9)                            | (10)                            | (11)                                  | (12)    |

Let the above articles be removed free of Octroi to the place of export under supervision of Shri .....

\_\_\_\_\_  
(Name and designation)  
Signature of the Supervising  
Inspector  
Date .....

I/We do hereby declare that the contents of the application are truly stated.

\_\_\_\_\_  
(Importer or his Agent or his duly constituted attorney)

**N.B.**—Please turn over for the reverse side of the form.

Escorting fees paid -----

(Receipt No. and Date)

Cashier's signature ..... Date .....

Certified that the within mentioned articles were conveyed under my supervision to ..... and duly delivered to .....  
(place of export)

Signature of the escort

Date .....

Received and examined the within mentioned articles and found correct.

Signature of the receiving officer. Designation..... Date.....

Examined the within mentioned articles and found correct .....

(No. of articles examined to be stated).

Municipal Octroi Inspector's signature.

Date .....

The within mentioned articles have this day been Shipped from Wharf

Passed out of Greater Mumbai from Mulund/Dahisar/E. E.

Highway/M. P. Highway.

Loaded into wagon No..... vide loading Memo No.....

under my supervision

Date.....

Signature of the examining officer/Municipal Octroi Inspector/Loader

Date .....

**FORM 'O' (Vide RULE No. 17)**  
MUNICIPAL CORPORATION OF GREATER MUMBAI

Office of Dy. Assessor & Collector (Octroi)  
Municipal Corporation of Greater Mumbai,  
Shri Chhatrapati Shivaji Maharaj  
Market Building,  
3rd Floor, Palton Road,  
MUMBAI - 400 001.

To

Date :

**REQUISITION**

The Municipal Commissioner is satisfied that you are the owner of the below mentioned articles that came to be imported within Greater Mumbai limits on or about ..... and that due and proper octroi has not been paid thereon at the time of import. I have to request you, therefore, to fill in the below mentioned requisition with true and correct information and return it to me within seven days from the receipt of the requisition.

Municipal Commissioner for Greater Mumbai

(Give below the full description of the articles that came to be imported according to the information received by the Municipal Commissioner)

(continued on next page)

I affirm that the information given below is true and correct to my knowledge and belief.

(Signature of the owner and date)

| Name and description of the articles Imported. | Weight of the articles imported |        | Value of the articles as per Invoice | Invoice No. and date. | Imported from | Imported per. | Name and address of the consignor | Date or dates of Import | Remarks. |
|--|---------------------------------|--------|--------------------------------------|-----------------------|---------------|---------------|-----------------------------------|-------------------------|----------|
|  | Net.                            | Gross. |                                      |                       |               |               |                                   |                         |          |

Remarks of the .....  
Octroi Office.









6. (a) I/We submit herewith letter recommending our application for registration from the Director, Export Promotion, Government of Maharashtra Mumbai, or any Export Promotion Council or furnish a Reserve Bank of India letter allotting us exporters Code No. as provided for in Rule No. 4-B (1) of the said Rules.

6. (b) We hereby authorise our Custom House Agents Messrs. ....  
..... whose office address is .....  
..... to sign  
as our agents on our behalf all required forms of Octroi and all acts and things done by our Custom House Agents shall be binding on us.

**OR**

6. (c) We hereby authorise our constituted attorney Mr.....  
.....  
Address .....  
.....  
to sign on our behalf all Octroi forms.

7. I/We declare that to the best of my/our knowledge and belief, the information furnished here is true and complete.

Full address .....  
.....  
.....

*Signature of the Exporter (s)*

Date

.....

**FORM 'S' (Vide Rule 10 Part II Exemption from Octroi Rules).**

(Form of application to be used for claiming exemption from octroi on articles imported from foreign countries through the Port of Mumbai by and for the use of State and Central Government Undertaking, etc., for use and consumption outside Greater Mumbai Limits).

To  
The Deputy Assessor and Collector (Octroi),  
Municipal Corporation of Greater Mumbai,  
MUMBAI.

This is to certify the articles mentioned below are the property of and are for the bonafide use and consumption of ..... which is a State/Central Government Undertaking. The articles are to be despatched..... from the Port of Mumbai. The said articles are not to be sold, used or consumed any where within Greater Mumbai Limits.

**PARTICULARS**

Date and Place of Import.....  
I. G. M. No./Bill of Entry No. and Date .....  
Name of Steamer.....Imported from.....  
No. and description of articles.....  
Weight (gross and net) ..... Value.....

*(Signature of responsible official of  
State/Central Govt. Undertaking).*

**(Note :** In respect of articles imported through and cleared by Directorate of Supplies and Disposals, certificate from Director General, Supplies and Disposals will be acceptable).

**FORM 'W' (Vide Rule 4 Part I)**

*Form of application for claiming exemption from Octroi on account of 'Free Gifts'*

**(To be submitted in duplicate).**

To

The Deputy Assessor and Collector (Octroi),  
Municipal Corporation of Greater Mumbai,

Sir,

I, Importer of ..... do hereby declare that the articles specified below are received as a free gift from (full name and address of the consignor)

.....

to relieve distress (here give particulars of distress) .....

I am submitting herewith the necessary certificate from the authority concerned viz.,  
.....

I further declare that the articles are imported for the purpose of free distribution to the poor and needy and that the necessary evidence to that effect will be submitted by me within 6 months from their importation failing which I may be held liable for the Octroi due on the said articles.

I have therefore to request that the articles may be exempted from Octroi under section 195-1A(i) of the Mumbai Municipal Corporation Act.

**PARTICULARS**

Date and place of import .....

Bill of Entry No./Railway Receipt No./Goods consignment Note No./Air Consignment Note No. and Date .....

Particulars of documents produced to establish free gift.....

Name of the Steamer/Wagon No./Vehicles No. etc. ....

Weight (Gross and net) .....

Value of the articles.....

and Octroi due.....

Yours faithfully,

(Signature of the Importer).

Address.....

Date :

.....

**FORM 'X' (Vide Rule 5 Part I)**

*(Form of application to be used by Charitable Institution for claiming exemption from octroi to be submitted in duplicate)*

To

The Deputy Assessor and Collector (Octroi),  
Municipal Corporation of Greater Mumbai,  
MUMBAI.

Sir,

I (Importer) ..... complete address  
.....do hereby declare that the articles mentioned below  
are imported for a charitable purpose viz.,  
.....

I further declare that the Institution is registered as Charitable Trust with  
.....  
(state the authority with which the trust is registered).

The Registration No. is .....

I undertake to produce the necessary evidence with regard to the distribution or use of the article in question within six months of their importation failing which I shall be held liable to pay Octroi due on the said articles.

I have, therefore, to request that the articles may be exempted from Octroi under section 195-1A(ii) of the Mumbai Municipal Corporation Act.

**PARTICULARS**

Date and place of import .....

Bill of Entry No./Railway Receipt No./Goods consignment Note No./Air Consignment Note No. and Date .....

Name of the Steamer/Wagon No./Vehicles No. etc. ....

Number and description of the articles imported .....

Weight (Gross and net) .....

Value of the articles.....

and Octroi due.....

Yours faithfully,

(Signature and designation).

**FORM 'Y' (Vide Rule 4 Part II)**

**Form of application to be used for claiming exemption from Octroi of articles imported for the use of the Corporation.**

(To be submitted in duplicate)

**MUNICIPAL CORPORATION OF GREATER MUMBAI**

Memo. No. .... Dated .....

From ..... (here write the name of the  
..... Head of the Department and  
..... address of the office).

To

The Deputy Assessor and Collector (Octroi),

**Subject** : Octroi on\* .....  
to be imported per .....  
of .....  
from Messrs .....

\* Fill in details such as weight, quantity approximate cost  
name of the party from whom purchase is to be made.

As the abovementioned articles expected to be received at .....

..... on .....are

the property of the Corporation and as they are intended to be used for Municipal purpose, octroi due thereon may please be exempted.

copies to (1) Octroi Inspector .....

(2) Firm or individual from whom purchase is to be made

.....

(Signature of the Head of the Department)

Deputy Assessor and Collector (Octroi)

Certified that Octroi amounting to Rs. .... has been exempted at the time of import in this case as the articles are certified as Municipal property and intended to be used for Municipal purposes.

Date :

(Signature of the Octroi Inspector).

**FORM 'Z' (Vide Rule 6 Part II)**

**Form of certificate for exemption of articles imported for Exhibition organised by Government, Local Authority etc.**

Certified that the articles mentioned below are being imported into Greater Mumbai for the purpose of Exhibition to be held at .....

..... on .....

This Exhibition is organised by Government/Local Authority etc.

.....  
with the sole object of promoting public safety, health convenience or instruction and no profit is intended to be made. The said articles are not to be sold either at the said exhibition or anywhere else within the Greater Mumbai Limits.

**PARTICULARS**

Date and place of Import .....

Bill of Entry No./Railway Receipt No./Goods Consignment Note No. ....

Date .....

Name of the Steamer/Wagon/Vehicle No. etc. ....

.....

No. and description of articles .....

Weight (gross and net) .....

Value .....

Name and address of the consignor .....

.....

.....

Date :  
  
Local Authority, etc.)

(Signature and designation of the  
Responsible Officer of Government/

**APPENDIX 'B'**

(Vide SECTION 'C' - RULE NO. 13)

I. The following articles require stamping of Municipal Mark at the time of import under Rule No. 13.

- |                                   |  |                             |
|-----------------------------------|--|-----------------------------|
| (1) Sugar                         | (4) Tea  | (8) Wines, Spirit and Beer. |
| (2) Ghee                          | (5) Edibles.                                   |                             |
| (3) Vanaspati & Hydrogenated Oil. | (6) Paper                                      |                             |
|                                   | (7) Plywood, Soft Boards, Hard<br>Boards, etc. |                             |

II. Stamping fee at 10 Ps. per bag or package.

III. Stamping fees will be received at the Municipal Offices in Docks or Railways or at Chowkies on Roads as the case may be between the hours of 10 A.M. and 4 P. M. on week days and from 10 A. M. to 2 P.M. on Saturdays and the articles will be stamped between 10 A. M. and 5 P. M. at Docks on week days and between 10 A. M. to 6 P. M. at Railways and Road Chowkies and on Saturdays between 10 A. M. and 4 P. M. at Docks; Railways and Road Chowkies.

IV. Scale for supervision and overtime fees :-

Supervision fees - \* Rs. 70/- for 2 hours or part thereof.

Overtime fees - \*\*Rs. 140/- for 2 hours or part thereof.

**RELEVANT SECTIONS  
OF M. M. C. ACT, 1888.**



**Relevant Sections of the Mumbai Municipal Corporation Act 1888 as amended by the Mumbai Municipal Corporation (second amendment)**

**Act 1964**

**192** (1) Except as hereinafter provided, a tax, at rates not exceeding those respectively specified in Schedule H, shall be levied in respect of the several articles mentioned in the said Schedule, or so many of them or such of them as the Corporation shall from year to year in accordance with Section 128 determine, on the entry of the said articles into Brihanmumbai for consumption, use or sale therein. The said tax shall be called an "Octroi."

(2) On the first levy of the tax, if the tax cannot by following the provisions of Section 128 and the other relevant provisions of this Act be brought into force on the 1st day of April of any year, then in that case, notwithstanding anything in section 128 the Corporation may in a special meeting called for the purpose (at any time after the passing of the Mumbai Municipal Corporation (second Amendment) Act, 1964, and even although that Act has not been brought into force) decide upon the articles to be so taxed, and upon the rates at which they are to be taxed, and the date from which the tax is to be levied (which shall be a date not earlier than the date on which that Act is brought into force), and thereupon, the tax shall be levied on the articles, at the rates, from the date so determined, and all the relevant provisions of this Act shall as far as may be apply to the tax as if the procedure prescribed by Section 128 and the other provisions of this Act had been followed.

(3) In determining the articles to be taxed the Corporation may select all or any one or more of the articles specified in any entry in the said "Schedule H" and in determining the rates at which articles are to be taxed, the Corporation may fix different rates for different articles comprised in the same entry.

(4) On a request being made by the Corporation, the State government may, by notification in the Official Gazette, from time to time\* (add to, amend or delete any item specified in Schedule H, or vary the rates specified therein) and thereupon, the Schedule shall be deemed to have been amended accordingly.

(5) ['X']

'X' Sub section 5 was deleted by the M.M.C. (Second Amendment) Act, No. 13 of 1998.

(6) Notwithstanding anything contained in this section, no octroi shall be payable on the articles specified in Schedule H-1 on the entry of the said articles into Greater Mumbai for consumption, use or sale therein.

\* The State Government may, by notification in the official Gazette, add to, amend or delete any item specified in schedule H-I.

**193** The Commissioner shall cause tables of Octroi for the time being leviable, specifying the rates at which and the articles on which the same is leviable to be printed in the English, Gujarati, Marathi and Urdu languages and to be affixed in a conspicuous position at every place at which the Octroi is levied.

**194** (1) No Octroi shall be leviable on any article which at the time of its importation is certified by an officer empowered by the Government concerned in this behalf to be the property of the Government.

(2) If any article on which Octroi is paid is imported under a written declaration signed by the importer that such article is being imported for the purpose of fulfilling a specified contract with the State Government or other-wise for the use of the Government the full amount of the tax paid thereon shall be refunded on production, at any time within six months after importation, of a certificate signed by an officer empowered by the Government concerned in this behalf certifying that the article so imported has become the property of the Government.

**194-IA** Any articles imported by or on behalf of such diplomatic or consular officer stationed at Mumbai as may be specified in this behalf by the State Government by any special or general order shall be exempted from the levy of Octroi to such extent and subject to such conditions as may be specified in the said order.

**194-A** Subject to such rules, not inconsistent with this Act, as the Commissioner, with the approval of the Standing Committee shall from time to time frame in this behalf, any article imported into Brihan Mumbai for the purpose of immediate Exportation shall be exempted from the levy of Octroi, if such article is conveyed direct from the place of import to the place of export under such supervision and on payment of such fees therefor as shall be determined in the said Rules; provided that no rule framed as aforesaid shall have effect unless and until it is confirmed by the State Government.

**195(1)** When any article upon which Octroi has been paid shall be exported from Brihan Mumbai such amount of tax levied as is specified in sub-section (1A) shall, subject to the provisions contained in sub-sections (2) and (3), be refunded.

(1A) The amount of tax to be refunded under sub-section (1) shall be \*90 per centum of Octroi levied upon the articles. The balance of \*10 per centum shall be credited to the municipal fund as a fee for collection and refund.

(2) Such refund shall be paid under such rules as the Commissioner, with the approval of the Standing Committee, shall from time to time frame in this behalf ;

---

\*Amendment to the amount of tax to be refunded shall be 90% of the octroi levied upon the article from 93.75% and the balance 10% shall be credited to the Municipal Fund as a fee for collection of octroi & refund, *vide* State Govt. Ordinance, Maharashtra Ordinance No. IV of 1998 dated 02-03-1998.

(3) Provided that :

(a) any article imported into Brihan Mumbai and not exported within six months of such entry of the article shall, unless the contrary is proved, be deemed to have been imported for consumption, use or sale in Greater Mumbai.

(b) a refund shall be claimable on all flour exported from Greater Mumbai without proof of the importation of the same into Brihan Mumbai equal 70 5/16 per centum of the amount of tax at the time being leviable on the grain from which such flour has been prepared;

(c) no refund shall be paid unless the same is applied for within one month from the date of exportation or within such longer period as the Commissioner may in any special case or class of cases allow;

(d) no refund shall be made of any less amount than ten rupees.

(e) no rule framed by the Commissioner under this Section shall have effect unless and until it is confirmed by the State Government.

**195-IA** Subject to such rules as the Commissioner, with the approval of the Standing Committee, may from time to time frame in this behalf, the Commissioner may by general or special order exempt any articles --

(i) which are received as a free gift to relieve distress;

(ii) which are imported by any charitable institution for a charitable purpose;

(iii) which are brought as personal luggage by any passenger and the value of which does not exceed one hundred and fifty rupees, or the quantity of which does not exceed such limits as may be fixed by the Commissioner with the sanction of the Standing Committee;

(iv) which are imported in such other circumstances, and subject to such conditions and restrictions as the Corporation may specify.

**195-IB** The Commissioner shall, with the approval of the Standing Committee, frame rules as respects the levy, assessment and collection of Octroi under this Act, and may by such rules provide for the following among other matters, that is to say :-

(a) the examination of articles liable to payment of Octroi;

(b) the inspection, weighing or examining the contents of any conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which Octroi is payable;

(c) the seizure and confiscation of articles liable to Octroi in case of refusal to pay such tax;

(d) measures to prevent evasion of tax

ment or collection of Octroi.

No rule framed by the Commissioner under this section shall have effect, unless and until it is confirmed by the State Government.

**196.** Whenever the Corporation determine, under section 134, to have recourse to supplementary taxation in any official year, they shall do so by increasing, for the unexpired portion of the said year, the rates at which any tax imposable under this Act is being levied or by adding to the number of articles on which Octroi is being levied but every such increase or addition shall be made subject to the limitations and conditions on which any such tax is imposable.

**199.** Octroi shall be payable on demand.

**213.** \*Collection of Octroi how to be effected.

(1) The octroi \*(may be collected, under the orders of the Commissioner, by) the municipal officers and servants appointed in this behalf.

(2) Notwithstanding anything contained in sub-section (1), it shall be lawful for, the \*\*\* (Standing Committee), with the approval of the Corporation, to lease by public auction the collection of octroi for any period not exceeding one year at a time or to appoint an agent for collection thereof.

(3) The octroi shall be collected and refunds thereof shall be made at such places and be managed and controlled in such manner as the \*\*\*\* (Commissioner with the approval of the Standing Committee) shall, from time to time, direct.)

**478** Whoever brings within the limits of Brihan Mumbai any articles liable to Octroi without the payment of such tax shall, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both; and the Court trying an offence under this section may, on such conviction, also confiscate the articles in respect of which the offence has been committed.

**478-1A** Where any articles imported into Brihan Mumbai are liable to the payment of Octroi, any person who, with the intention of evading payment of the tax introduces or attempts to introduce or causes or abets the introduction of any such articles within the limits of Brihan Mumbai upon which payment of Octroi due on such introduction has neither been made nor tendered, shall, on conviction, be punished with fine which shall not be less than five times but which may extend to ten times the amount of the tax payable.

**478-1B** Whoever contravenes any provisions of the rules made under section 195-IB or fails to comply with any requisition lawfully made under any such provision shall, on conviction, be punished, for each such offence, with fine which may extend to two hundred and fifty Rupees.

---

\* 1. Section 213 was substituted by Mah. 10 of 1998, S. 112.

\*\* 2. These words were substituted by the Mumbai Municipal Corporation (Amendment) Act 27 of 1999, S. 93(a), (w.e.f. 23-4-1999).

\*\*\* 3. These words were substituted for the words "Mayor-in-Council" by the Mumbai Municipal Corporation (Amendment) Act 27 of 1999, S. 93 (b), (w.e.f. 23-4-1999).

\*\*\*\* 4. These words were substituted for the words "Mayor-in-Council" by the Mumbai Municipal Corporation (Amendment) Act 27 of 1999, S. 93 (c) (w.e.f. 23-4-1999).

**SCHEDULE 'H'**

**Under Section 192(1) of the M. M. C. Act.**

**AND**

**SCHEDULE 'H-1'**

**Under Section 192(6) of the M. M. C. Act.**



**Brihanmumbai Mahanagarpalika****Schedule 'H'****(See Section 192(1) of M.M.C. Act)****(State Govt. Notification No. BMC/2322/3473/U.D. 21 of 31st July 2002)****Effective from 1-8-2002****articles liable to payment of octroi**

| Sr  | Articles  | Rates of No. Octroi<br>Leviable      |
|-----|---|--------------------------------------|
| (1) | <b>Group-A</b>  | <b>(3)<br/>7 percent ad-valorem.</b> |
| (1) | Edibles-cocoa, cocoa-beans and chocolates, Cakes, fruit juices, all beverages, glucose, Dextrose or any fruit sugar, all kinds of food colours and chemicals used for edible preparations, essences, glucose of all other kinds, malt extract, ice-creams, all kinds of concentrates and extracts used for preparations of edibles, food substitutes and all kinds of articles of food and drink not specifically provided for elsewhere. |                                      |
| (2) | Liquors, wines, spirits and beer.   |                                      |
| (3) | Methylated and denatured spirits and Industrial alcohols.   |                                      |
| (4) | Crackers, fireworks and their components and raw materials, calcium carbide and safety fuses.   |                                      |
| (5) | Cigar and cigarette holders, smoking pipes, Cigarette paper, Cigarette filter rods, tobacco cases and pouches, cigar and cigarette cases, hukka and smoking requisites and cigarette lighters, cigars, cigarettes, tobacco, all other tobacco products, pan-masala with or without tobacco.   |                                      |
| (6) | Timber and articles made from wood including doors, windows, frames, furniture, pegs, stair-Cases, sandal wood and articles made of such wood.  |                                      |
| (7) | Plywood, soft boards, hard boards, masonites and their substitutes of whatever composition and any other kind of wood of whatever   |                                      |

| (1)                               | (2)  | (3)                     |
|-----------------------------------|--|-------------------------|
| (8)<br>(9)                        | composition prepared by artificial process and articles made thereof, sunmica, formica and like articles.<br>Marble and granite inblocks, slabs or polished form marble and granite cut-pieces and tiles and articles made therefrom.<br>Hair Oil, perfumed oils, cosmetics, perfumery of all kinds, scents, attars, scented material, incense sticks, aromatic chemicals, bath soap, shaving cream, shaving sticks, pomade, toilet requisites of all kinds excluding those specified elsewhere.   |                         |
| (10)<br><br>(11)<br>(12)<br>(12A) | <b>Group-B</b><br>Edibles, namely, bacon and hams, table butter, (Except entry No. 25 - butter other than table butter, margarine, ghee, For entry No. 25, existing vanaspati, hydrogenated oils, dried or pre- rate of 4.5 ad valorem will served fruits and nuts including dates - dry remain unchanged) or wet, and their preparations, canned fish or meat, meatfresh or preserved for whatever use, cheese, confectionery, jams and jellies, sauces, ketch-ups, milk-condensed and preserved, milk cream, chakka, all other milk products other than ice-creams, all sorts of farinaceous foods, pickles, mawa, baking powder, biscuits, honey, papad, lard or edible animal fat, preserved provisions.<br>Chandeliers, globes, chimneys, electric bulbs and tubes, articles for electric and gas lighting.<br>Washing soap and detergent of all kinds, potash, ritha, soda, alum, saline substances, shikakai, washing soda, caustic soda, refined salt petre, phenyl, all other substances used in washing and cleaning and their raw materials.<br>Insecticides, oils used as insecticides, pesticides, fungicides and weedicides. | <b>5.5% Ad-valorem.</b> |

| (1)  | (2)  | (3) |
|------|--|-----|
| (13) | Ballies, cane, bamboo and articles made therefrom.   |     |
| (14) | All kinds of paints, distempers and colour washes, varnish, boiled linseed oil, turpentine, zinc oxide and red oxide, paint solutions and compositions.  |     |
| (15) | Dyes, tans, indigo and all colouring matter including printing paste and inks.   |     |
| (16) | Polish of all kinds.   |     |
| (17) | Grease and petroleum jelly.  |     |
| (18) | Inedible vegetable oils, oil seeds of inedible oils and fats.  |     |
| (19) | <p>(a) Tooth-Powder, tooth-paste, combs, brushes, looking glasses, hairpins, bangles, breeches, garters and suspenders.</p> <p>(b) Scissors, razors, safety razors, blades, knives, penknives, spoons, forks, cutlery of all kinds, needles of all sorts, locks and keys, stoves and petromax and their parts and accessories, hardware articles, all sorts of metal furnitures and parts thereof.</p> <p>(c) Laces, tapes, rings of wood and metal, embroidery articles, celluloid and celluloid articles, beads of all sorts, imitation pearls, articles of imitation jewellery and ornaments.</p> <p>(d) Plastic and their raw material, plastic powder, plastic goods, moulding powder, P.V.C. resin, bakelite and their raw material, bakelite goods, acrylic-fibre, plastic resin and articles made thereof.</p> <p>(e) Toys of all kinds.</p> <p>(f) Gelatine of all kinds.</p> |     |

| (1)  | (2)   | (3) |
|------|---|-----|
| (20) | Glass, glassware including bottles, ampoules and such other articles.   |     |
| (21) | Crocery of all types.   |     |
| (22) | Glazed bricks, tiles, sand of all types, fire bricks, bricks, all kinds of roofing tiles, mosaic or cement flooring tiles, china mosaic chips, other mosaic or terrazo tiles rough or polished stone tiles other than marble or granite tiles, earthen pipes, china pipes, cement pipes and asbestos cement sheets and such other articles used in construction of building, roads and other structures.  |     |
| (23) | Leather and all articles made of leather.   |     |
| (24) | Footwear of all kinds.  |     |
| (25) | All kinds of vehicles, cars, buses, limousines, 4.5% ad valorem.<br>trucks, cranes, trailers, tempos, rickshaws, fork-lifts, excavators, road-rollers, motor cycles, scooters, lorries, bulldozers, tractors, concrete mixers, chassis; their components and spares.  |     |
| (26) | All kinds of tyres, tubes and flaps excluding those specified elsewhere.  |     |
| (27) | (a) Machinery and their components and spares-electric machinery for generation, transmission and distribution and motors and generators and their components and spares, electric goods including cells, batteries and copper strips, horn electric, electric insulators, electrical fittings and materials, electrical domestic appliances such as refrigerators and washing machines, dish washers, electrical machinery of all kinds, control switch gears, generators, alternators and dynamos, motors, transformers and turbogenerating sets, agricultural machinery and parts, oil engines, diesel engines, steam engines, petrol and gas engines and machines worked by hydraulic |     |

| (1) | (2)  | (3) |
|-----|--|-----|
|     | <p>pressure and their spares any other machinery, its components and spares not specifically provided for.</p> <p>(b) All kinds of valves, cocks, sanitary wares and their fittings.</p> <p>(c) Instruments, apparatus and appliances and parts thereof, clocks, watches, type-writers and their spares, transistors, radios, radiograms, television sets, video cassette recorders, video cassette players, audio and video cassettes, recording systems, tape-recorders, video-games, walk-man, stereo systems, loud-speakers, gramophones, amplifiers, wireless goods, telephone instruments, telephone cables, cable jointing kits and their components and spares, photographic machinery, photo goods and materials including photographic chemicals, cameras, lenses, fax machines, photocopier systems, photo processing machinery, flash-light apparatus, films and mounts and their components and spares, cine projection machinery, their components, spares and materials used therein, surveying apparatus, scientific appliances, optical goods, their spares and accessories including optical lenses, all kinds of instruments, appliances and apparatus used in medical, surgical, dental or vaterinary sciences including scienti-graphic apparatus, scanners, X-Ray machines, screening machines, ECG Machines, electro-medical apparatus, sight-testing instruments and all other hospital requirements and their spares and accessories, mill and gin stores including crucibles and cotton ropes, simulators,</p> |     |

| (1)  | (2)   | (3) |
|------|---|-----|
|      | data processing machinery, computer systems and peripherals and their accessories and spares, rides and games, all kinds of apparatus, appliances and spares.   |     |
| (28) | Sculptured articles of wood, stone, clay or metal and such other articles.  |     |
| (29) | Cinema films, all kinds of raw films, processed cinema films, and reels<br>(a) No octroi will be levied on film processed in Greater Mumbai even on its first entry.<br>(b) Octroi will be levied on film processed   |     |
| (30) | outside Greater Mumbai on its first entry only.   |     |
| (31) | Distilled, mineral, demineralised or aerated water.   |     |
| (32) | Paper -<br>(a) All types of paper of whatever composition and thickness excluding newsprint.<br>(b) Card-boards, straw-boards, grey-boards,<br>(c) Articles made of paper.  |     |
|      | (a) Periodicals, magazines - bound or unbound, directories, catalogues, race-cards, account books, diaries, calendars, printed material such as annual reports, balance-sheets etc., application forms for different purposes, greeting cards, invitation cards, humour post cards, picture post cards, cards for special occasions, visiting cards, wedding cards, cards for punching machines, blanks of cards, photo albums, stamp albums, blank office files, playing cards, blank share forms and cheque books, lottery tickets. |     |

| (1)  | (2)  | (3)   |
|--|--|---|
|  | (b) All publications which mainly publicise goods, services and articles for commercial purposes.  |   |
| (33)<br>(34)<br>(35)<br>(36)<br>(37)<br><br>(38)<br><br>(39)<br>(40)<br>(41)<br>(42)<br>(43) | <p><b>Group-C 3% Ad-valorem.</b></p> <p>Spices in whole or powder form, currey powder, tea, coffee, coffee seeds, chicory and chicory seeds</p> <p>Skimmed milk powder.</p> <p>Bidi.</p> <p>Cement of all sorts.</p> <p>Coal tar, asphalt, bitumen, manganese, emery stone or powder, chalk powder, stone chips, stone for buildings, clinker, coal ash and roofing felt, yellow earth and earth of any other kind except red earth.</p> <p>Piece goods of cotton, wool, silk, linen, hemp, jute, artificial and synthetic material of whatever composition and articles made up purely or partly thereof, hosiery goods, sanitary towels, napkins, disposable baby diapers, beds and pillows.</p> <p>Cotton ginned or unginned, surgical cotton and cotton waste.</p> <p>Raw and unspun wool, silk, hemp, jute, coconut and other fibres, rope and articles made thereof.</p> <p>Yarn and threads of all sorts, yarn waste, waste yarn and hard waste.</p> <p>Starches of all sorts, sago rice and flour, arrowroot, tapioca and its flour, tamarind seed powder, farina starches and sizing materials, tallow, sizing oils and other substitutes of such articles.</p> <p>Hides and skins.</p> | <p><b>3% Ad-valorem.</b></p> <p>(Except Entry No. 50 -For Entry No. 50, the existing rate of 2.25% ad valorem will remain unchanged).</p> |

| (1)  | (2)  | (3) |
|------|--|-----|
| (44) | Rubber, rubber goods, gatta purcha and articles made wholly or partly thereof, rubber solution, raw rubber and latex, rubber chemicals, adhesives and their substances.  |     |
| (45) | <p>Iron and Steel</p> <p>(a) pig iron</p> <p>(b) blooms, billets and slabs</p> <p>(c) structural</p> <p>(i) joist</p> <p>(ii) channels</p> <p>(iii) angles equal or unequal</p> <p>(iv) bulbs or toes</p> <p>(v) light rails</p> <p>(vi) fish plates for light rails</p> <p>(vii) shell, steel ingots, blooms, billets and bars</p> <p>(viii) black or galvanised sheets - plain or corrugated</p> <p>(ix) plates, ordinary mild steel including boiler and high tensile ship building or bullet-proof.</p> <p>(x) bars, rods</p> <p>(xi) bolts, nuts, washers, rivets and such other articles.</p> <p>(xii) wire barbed, telegraph or other kinds of black galvanised</p> <p>(xiii) wire nails</p> <p>(xiv) spring steel, vehicular or flat bars</p> <p>(xv) hoops, strips and castings</p> <p>(xvi) pipes.</p> |     |

| (1) | (2)   | (3) |
|-----|---|-----|
|     | <p>(xvii) iron and steel scrap and any other articles manufactured from iron or steel other than cutlery, hardware, furniture or parts thereof, machines or machine parts not specifically provided for.</p> <p>(46) All kinds of non-ferrous metals, their alloys, wires, sheets, ingots, circles and their scrap, wares excluding furnitures and parts thereof.</p> <p>(47) Bicycles, perambulators, tricycles, carriages and their components and spares including tyre tubes.</p> <p>(48) Sewing machines and parts thereof.</p> <p>(49) Musical instruments and parts thereof.</p> <p>(49A) Sports and gymnasium goods and equipments and parts thereof.</p> <p>(50) Newsprint. 2.25% ad valorem.</p> <p>(51) Lac and cork and articles made thereof.</p> <p>(52) Porcelainware, earthenware, enamelware, articles of china-clay and chinaware other than crockery.</p> <p>(53) All kinds of vitamins, drugs (except notified life-saving drugs).</p> <p>(54) Charcoal, coal, coke and firewood.</p> <p>(54A) Mineral oils of all sorts, diesel oil, petrol, aviation spirit, all kinds of lubricating oils, white oils, spindle oil, furnace oil, petroleum products including natural gas and liquified petroleum gas, mava oil, sevasol, solvent oil, other fuel oils, natural gasoline, turkey red oil, by-products of mineral oils and crude oil, kerosene excluding sold through public distribution system.</p> |     |

| (1)  | (2)  | (3)                     |
|------|--|-------------------------|
| (55) | <b>Group-D</b><br>Sugar of all kinds (excluding glucose, dextrose and any fruit sugar) and saccharin.  | <b>2% ad-valorem.</b>   |
| (56) | Precious metals, silver and articles made thereof, all sorts of diamonds, Natural pearls, precious and semi-precious stones and articles made thereof. |                         |
| (57) | Aeroplanes of all kinds including helicopters, components, parts and accessories of any of them.   |                         |
| (58) | <b>Group-E</b><br>Bullion, Gold and articles made thereof.   | <b>0.1% Ad-valorem.</b> |
| (59) | <b>Group-F (Residuary)</b><br>All the articles other than those specified in the preceding entries of this Schedule and Schedule H-1.<br>*****         | <b>5.5% ad-valorem.</b> |

**Brihanmumbai Mahanagarpalika**  
**Schedule 'H-1'**  
(See Section 192(6) of M.M.C. Act)  
**Articles Free From payment of octroi**

| Sr. | Articles   |
|-----|--|
| (1) | (2)  |
| 1.  | Foodgrains , flour, pulses and cereals of all kinds including gavar, soyabean, parched grain and paddy.  |
| 2.  | Gur of all kinds.  |
| 3.  | Whole milk, toned milk and curds.  |
| 4.  | Breads.  |
| 5.  | Coconut in shell, separated kernel of coconut and copra.   |
| 6.  | Chillies, fennel, ajwaen, turmeric, dhania, methi, suva -whole or powdered, tamarind seeds-whole or separated.   |
| 7.  | Edible oil and oil seeds of edible oil.  |
| 8.  | Salt.  |
| 9.  | Sugar cane.  |
| 10. | Fresh vegetables, potatoes, sweet potatoes, elephant's foot (yam), ginger, onions, garlic, fresh fruits, betel leaves and lemon grass.   |
| 11. | Fish-fresh and dry.  |
| 12. | Poultry, eggs and flesh of poultry.  |
| 13. | Pan, tambul, vida or patti prepared from betel leaves.   |
| 14. | Plantain leaves, palas leaves, patraval, dron.   |
| 15. | Bidi leaves.   |
| 16. | Water excluding distilled, mineral, demineralised or aerated water, plain water, water for injection.  |
| 17. | Ice and dry ice.   |
| 18. | Flower seeds, fruit seeds, vegetable seeds, seeds of lucerne and other fodder grass, seeds of canna and hemp, bulbs, corns rhizomes, suckers and tubers (including edible tubers), bud grafts, cuttings, grafts, layers, seedlings and plants. |

| Sr. | Articles   |
|-----|--|
| (1) | (2)  |
| 19. | Fresh flowers.   |
| 20. | Fertilizers and manures including chemical manures.  |
| 21. | Old, used household goods on transfer of residence.  |
| 22. | Umbrellas of all types and parts thereof.  |
| 23. | Brooms.  |
| 24. | Kerosene sold through public distribution system.  |
| 25. | Safety matches (excluding matches ordinarily used as fire works).  |
| 26. | All animals, wild beasts, domestic pets.   |
| 27. | Animal bones, horns, hooves, animal carcasses.   |
| 28. | Fowls of all sorts, ducks and birds.   |
| 29. | Silk worm eggs and silk worm cocoons.  |
| 30. | Human hair and animal hair.  |
| 31. | Bee wax, baby wax and wax excluding petroleum wax.   |
| 32. | Books, panchangs, used office files and documents, exercise books and drawing books, answer books-blank or used, tags, post cards, newspapers, religious paper posters, paintings and portraits.   |
| 33. | Slates of all kinds, slate pencils, chalk-sticks, crayons, lead pencils, orreries, globes and the ir parts, maps, all kinds of pens such as fountain pens, ball pens, stylograph pens, etc., propelling pencils and refills, writing inks. |
| 34. | Marbles and pebbles.   |
| 35. | All kinds of ships and their components, parts and accessories.  |
| 36. | Life saving drugs as notified by the Commissioner from time to time and medicines, excluding tooth powder, tooth paste, cosmetics, toilet requisites, soaps and confectionary used as medicines or otherwise.                              |
| 37. | Blood and blood products.  |
| 38. | Mica, graphite, activated earth and red earth.   |
| 39. | Idols, statues to be put up in public places.  |
| 40. | Currency notes, coins and National Flags.  |
| 41. | Molasses.  |

# महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

शनिवार, मे १९८२/ज्येष्ठ ८, शके १९०४

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी प्रत्येक विभागाच्या पुरवणीला वेगळे पृष्ठ क्रमांक दिले आहेत.

## भाग एक-अ--कोकण विभागीय पुरवणी

(भाग चार-ब मध्ये प्रसिध्द करण्यात आलेले आहेत त्यांच्याव्यतिरिक्त) केवळ मुंबई विभागाशी संबंधित असलेले महाराष्ट्र जिल्हा परिषदा व पंचायत समित्या, ग्रामपंचायती, नगरपालिका परिषदा, प्राथमिक शिक्षण व स्थानिक निधी लेखा परीक्षा अधिनियम या अन्वये काढण्यात आलेले आदेश व अधिसूचना.

### URBAN DEVELOPMENT AND PUBLIC HEALTH DEPARTMENT

Mantralaya, Mumbai-400 032, Dated the 29th May 1982

MUMBAI MUNICIPAL CORPORATION Act No. BMC/1782/2118/UD-3, WHEREAS the tax (i.e. Octroi) under section 192 of the Mumbai Municipal Corporation Act" (Bom. III of 1888) (hereinafter referred to as "the said Act") is immediately before the commencement of the Mumbai Municipal Corporation (Second Amendment) Act, 1982 (Mah. XXI of 1982), leviable by the Municipal Corporation of Greater Mumbai on articles mentioned in entries 1, 2(a) and (b), 4, 5, 6, 9, 10, 14, 18, 19, 20, 23, 24, 27, 28, 39, 42, 47, 48, 49, 53, 55, 59 and 60 in Schedule H to the said Act on any basis other than on ad valorem basis.

AND WHEREAS a request has been made by the Corporation that the State Government may accord its previous sanction to the

Corporation to levy the tax on the articles mentioned in the said entries on ad valorem basis, at such rates and subject to such conditions as may be specified by the State Government.

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 192 of the said Act and of all other powers enabling it in this behalf, the Government of Maharashtra hereby accords its previous sanction to the Corporation to levy the tax on the articles mentioned in the said entries on ad valorem basis, at the rates of tax respectively specified in column (3) of the Annexure hereto against each of the said entries, in substitution of the existing maximum rates of tax leviable as mentioned in column 2 of Schedule H to the said Act.

## ANNEXURE

| No. of entry<br>in Schedule H to<br>the said Act. | Existing maximum rates of<br>tax leviable on basis other<br>than ad valorem under column 2<br>in Schedule H to the said Act. | Rates of tax leviable on ad<br>valorem basis |
|---|--|--|
| (1)   | (2)  | (3)  |
| 1.  | 15 paise per 50 kg.  | 1/2 per cent of ad valorem                   |
| 2(a)  | 75 paise per 50 kg.  | 1/2 per cent of ad valorem                   |
| 2(b)  | 20 paise per 50 kg.  | 1/2 per cent of ad valorem                   |
| 4.  | Rs. 4 per 50 kg.   | 1 per cent of ad valorem                     |
| 5.  | Rs. 4 per 50 kg.   | 2 per cent of ad valorem                     |
| 6.  | 2 paise per kg.  | 1/2 per cent of ad valorem                   |
| 9.  | Rs. 1.50 per 50 kg.  | 2 per cent of ad valorem                     |
| 10.   | Rs. 1 per 50 kg.   | 2 per cent of ad valorem                     |
| 14.   | Rs. 1 per metric ton for charcoal<br>Rs. 1.20 per metric ton for coal and coke.  | 1/2 per cent of ad valorem                   |
| 18.   | 50 paise per 50 kg.  | 1 per cent of ad valorem                     |
| 19.   | Rs. 1 per 50 kg.   | 2 per cent of ad valorem                     |
| 20.   | Rs. 4 per 50 kg.   | 3 per cent of ad valorem                     |
| 23.   | Rs. 2 per metric ton   | 1 per cent of ad valorem                     |
| 24.   | 14 paise per 50 kg.  | 3 per cent of ad valorem                     |
| 27.   | 14 paise per 50 kg.  | 3 per cent of ad valorem                     |
| 38.   | Rs. 4 per bale.  | 1 per cent of ad valorem                     |
| 39.   | 50 paise per 50 kg.  | 1 per cent of ad valorem                     |
| 42.   | Rs. 1 per 50 kg.   | 2 per cent of ad valorem                     |
| 47.   | Rs. 6 per metric ton   | 1 per cent of ad valorem                     |
| 48.   | Rs. 6 per metric ton   | 1 per cent of ad valorem                     |
| 49.   | Rs. 6 per metric ton   | 1 per cent of ad valorem                     |
| 53.   | Rs. 1 per 50 kg.   | 1/2 per cent of ad valorem                   |
| 55.   | Rs. 1 per 50 kg.   | 2 per cent of ad valorem                     |
| 59.   | Rs. 4 per 300 metres   | 2 per cent of ad valorem                     |
| 60.   | Rs. 1.50 per metric ton.   | 1 per cent of ad valorem                     |

This notification shall have effect on and from the 1st of June 1982.

By order and in the name of the Government of Maharashtra.

S. G. POL,  
Deputy Secretary to Government.