

THANE MUNICIPAL CORPORATION, THANE
The Thane Municipal corporation (Octroi) Rules 1999
(Under Bombay Provincial Municipal Corporation Act 19 49)

No. Govt. Resolution No. TMC/2197/C.R.197/97/UD-23 Mantralaya
Mumbai dated 18/2/99 in exercise of the powers conferred by sub-section (1) of section 149 read with clause (a) of sub-section (2) of section 127, section 455 and sub-clause (c) of clause (7) of section 457 of the Bombay Provincial Municipal Corporation Act , 1949 (Bom.LIX of 1949), and in super session of the Maharashtra Municipalities (Octroi) Rules, 1968, in their application to the Municipal Corporation of Thane, and all other rules made in this behalf, the said Corporation, with the sanction of the State Government as required by sub-section (2) of Section 149 of the said Act, hereby makes the following rules, the same having been previously published as required by sub-section (2) of the said section 455, for regulating the imposition, assessment and collection of octroi within the area of said corporation, namely:-

RULES :

1. **Short title and commencement** : (1) These rules may be called the Thane Municipal Corporation (Octroi) Rules, 1999.
(2) They shall come in to force on such date not earlier than one month from the date of their sanction by the State Government, as the Corporation may, by order appoint.
2. **Definitions – In these rules, unless the context otherwise requires** :
 - (a) “Act” means the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949)
 - (b) “Corporation” means the Thane Municipal Corporation:
 - (c) “Commissioner” shall include any Municipal Officer or Servant empowered by the Commissioner under sub-section (1) of section 69 of the Act to exercise, perform or discharge the powers, duties and the functions conferred or imposed upon or vested in the commissioner by or under the provisions of these rules:
 - (d) “Dutiable goods” : means the goods specified in schedule 1 :
 - (e) “Entrance Naka” means the Octroi Naka at which the goods arrive for the purpose of their import:
 - (f) “Exit Naka” means the Octroi Naka at which the goods arrive for the purpose of their export :
 - (g) “Export” means taking out or movement of any goods from any place within the octroi limits of the corporation to any place outside such limits :
 - (h) “Form” means a form appended to these rules :
 - (i) “Import” means bringing or entry of any goods into the octroi limits of Corporation from any place outside such limits :
 - (j) “Importer” means the person who import any goods, and includes any person who owns the goods at the time of the import :
 - (k) “Octroi Naka” means Municipal Naka at which goods are being imported or exported :
 - (l) “Octroi Officer” means a Municipal Officer or servant in charge of or attached to an Octroi Naka and includes any officer serving in the Octroi Department of the Corporation or any Officer authorized or designated in this behalf by the commissioner :
 - (m) “Schedule” means a Schedule appended to these rules :
 - (n) “Section” means a section of the Act :
 - (o) “Value of the goods” for the purposes of levy of octroi advalorem, means their value as determined under rules 16 :
 - (p) “Rules” or “Rules” shall mean the rule or rules made by the Corporation for levy of octroi under sub section (7) & (17) of section 457 & sub-section (1) of section 149 of the Act :
 - (q) “The Octroi Limits” shall mean the Octroi Limits of the corporation which shall be co-extensive with the limits of the Corporation as existing at present or as extended to or reduced from time to time.
 - (r) “Exporter” shall mean the person who is shown in the import bill as the importer and who exports the goods imported by him in accordance with the provision of these rules :
 - (s) “Government” means the Government of Maharashtra.
3. **Levy of octroi and maximum and minimum rates therefore** - (1) Subject to the provisions of the Act and the rules made there under, octroi shall be leviable by the Corporation in respect of the goods specified in column (2) of the Schedule 1 which are imported for consumption, use or sale within the limits of the Corporation.
(2) The rate at which octroi shall be levied by the Corporation on any goods shall not exceed the maximum rate specified therefore in column (3) or, as the case may be, in column (5), and not be less than the minimum rate specified therefore in column (4) or, as the case may be, in column (6), of the schedule 1.
4. **Certain goods exempted from octroi** : Subjects to the conditions or exception (if any), mentioned

against any of the goods specified in the Schedule II-

- (i) No octroi shall be payable in respect of the goods specified in the schedule II :
- (ii) Any other goods but excluding goods covered by entries 5, 58 (b), 60,62, or 63 in the schedule 1 which in the opinion of the corporation for peculiar local reasons (Which shall be recorded in the corporation's resolution) deserve exemption permanently or for any specified period. The number of such goods will not exceed 10 at any given time.

5. **Procedure preliminary to imposing octroi** : (1) The Corporation shall, by resolution passed at a special meeting convened within thirty days from the date of the coming into force of these rules (or such further period or periods as the State Government may in any case allow) :-
 - (a) fix the rate at which octroi shall be levied on different goods specified in schedule 1 :
 - (b) fix the date (which shall not be earlier than thirty seven days from the date of passing of the resolution) from which octroi shall be levied :
 - (c) empower the Commissioner, with the approval of the Standing Committee to determine the number & location of Octroi Naka & specify the routes by which & the time within which goods intended for immediate export shall proceed from the Entrance Naka to Exit Naka & fix a scale of deposits depending on the estimated value of the goods to be recovered at the Entrance Naka in respect of such goods which are allowed to proceed without escort.(2) Within seven days of the passing of such resolution, the Commissioner shall publish in the municipal area, a notice specifying -
 - (a) the rates at which and the date from which octroi shall be levied:
 - (b) the number and location of Octroi Nakas the routes by which and the time within which goods intended for immediate export shall proceed from the Entrance Naka to the Exit Naka and scale of deposit fixed under clause (b) of sub-rule (1).(3) The Corporation, may be passing a resolution, from time to time, decide to increase or reduce the rate of octroi on any goods within the permissible limits. When the Corporation decides to increased or reduced the rate accordingly, it shall follow the procedure laid down in sub-rule (2) and the rate so increased or reduced shall be applicable from the date specified by the Corporation for that purpose.
 - (4) While fixing, increasing or reducing the rates of octroi under this rules, the Corporation shall be at liberty to fix different rates for the various goods falling under any item in column (2) of Schedule 1 and also for the different varieties and qualities of any of such goods.
6. **Octroi Officers to wear badges** - Every Octroi Officer shall, while on duty, either wear a badge of his office or have with him a certificate of appointment duly signed by the Commissioner or Superintendent of Octroi or by any officer of the Octroi-Department authorized in this behalf by the Superintendent of Octroi.
7. **Establishment of Octroi Naka** : For levying and collecting octroi, the Commissioner shall establish octroi Nakas at the places determined under rule 5 and appoint sufficient staff therefore. The Commissioner may likewise establish other Octroi Naka for intercepting the import traffic or directing it to the nearest Octroi Naka.
8. **Display of octroi rates and maintenance of weights and measures, etc.** : (1) The Commissioner shall cause table of octroi for the time being leviable, specifying the goods on which and the rates at which the same is leviable, to be affixed in a conspicuous position at every Octroi Naka.
 - 2) The Commissioner may provide the necessary weights and measures and weighing and measuring machines or instruments at the Central Octroi Office. The Commissioner may likewise provide at each Octroi Naka, such weights and measures and weighing and measuring machines or instruments, as it may, having regard to the nature and quality of goods usually passing through such Nakas, deem necessary to provide at such Octroi Nakas.
9. **Maintenance of Bonded Warehouses** :-
 - 1) The commissioner may maintain a Bonded Warehouse for detaining dutiable goods on which octroi is not paid or for keeping goods declared to be intended for temporary detantion in, and eventual export from, the octroi limits.
 - 2) The Commissioner may permit any importer to maintain a private Bonded Warehouse for keeping goods which are imported by such importer for temporary detention and eventual export and grant a licence to such importer for that purpose subject to the conditions and restriction laid down in such licence. A fee shall be charged for such licence at the rates to be fixed by the Commissioner, from time to time.

10. **All dutiable goods to be brought to Octroi Naka** : 1) As soon as any dutiable goods are brought within the octroi limits, the importer or person in charge of such goods shall take them to the nearest Entrance Naka to be dealt with in accordance with these rules.
- 2) An Octroi Officer may check any goods, at any place within the octroi limits, so as to ascertain whether they have been brought from outside the octroi limits and if so, whether octroi on such goods has been duly paid.
- If on examination, it is found that the importer has not paid any octroi or has paid less than the amount of octroi assessable, either as a result of inspection at the interception spot or otherwise, on such goods under rule 14, the Octroi Officer may require the said importer or person in charge of the goods to pay on the spot the amount of octroi payable in respect of such goods, unless the article or the part of the goods imported by him has been deposited under sub-rule (2) of rule 14 and if he refuses to make payment on the spot, may require him to take the goods to the nearest Octroi Naka or the Central Octroi Office at his own expense for recovery of octroi in accordance with the provisions of these rules.
11. **Drivers of Vehicles, etc. to stop at Naka for inspection** : Every driver of a vehicle or conveyance of any nature whatsoever and every person in charge of any pack-animal shall stop his vehicle or conveyance or animal at the Octroi Naka to enable the Octroi staff to ascertain whether the said vehicle or conveyance contains or the animal carries any goods liable to octroi. Every other person bringing goods within the octroi limits shall likewise stop at the Octroi Naka to enable the Octroi staff to ascertain whether the goods in his possession are liable to octroi.
12. **Importers, drivers, etc., not to leave Octroi Naka till goods are inspected and octroi dues (if any) are paid**: An importer, driver or other person shall not leave the Octroi Naka until inspection of the goods and of the relevant documents is made by the octroi staff and octroi on any of the goods, if leviable, is paid. He shall assist the Octroi Officer by giving all the particulars of the goods and producing relevant documents necessary for proper assessment and collection of octroi.
13. **Declarations to be made by Importer, etc.** : (1) On arrival of any dutiable goods at the Octroi Naka, the Octroi Officer shall call upon the Importer or the driver of the vehicle or conveyance or the person in charge of the pack-animal or other persons bringing the goods -
- (a) to make a declaration in Form 1, in respect of the goods Imported for consumption, use or sale in the municipal area, unless the importer or, as the case may be, the driver or the person in charge is prepared to accept the assessment made by the Octroi Officer and pay the amount of Octroi so assessed;
- (b) to make a declaration-cum application in Form 2, in respect of the goods intended for immediate export, if considered necessary, for the purposes of determining the amount of deposit to be taken in accordance with the scale fixed under clause (c) of sub-rule (1) of rule 5 and for entering the particulars in the written permission –cum –transit pass, if any, to be granted under rule 17:
- (c) to present an application in Form 3, in respect of the goods intended for temporary detention in the Bonded Warehouse, if any, maintained by the Commissioner and eventual export:
- (d) to make a declaration in form 4, in respect of the goods intended for temporary detention with himself and eventual export:
- (e) to make a declaration in Form 5, in respect of the goods imported by, or on behalf of, any person mercantile firm or body which has been permitted by the Standing Committee to keep an account current under rule 28 (1) in Chapter VII of the Schedule (D) appended to the Act:
- (f) to give a description, number, quantity, weight and measure of the goods and where octroi is leviable advalorem, to state the value of the goods.
- (2) Where the import, the driver of the vehicle or conveyance or the person in charge of the pack-animal or other person bringing the goods is not in a position to make a declaration and to give the particulars as required by sub-rule (1) for want of requisite information or documents such as the original invoice or bijak, an amount equal to the amount of octroi calculated by the Octroi Officer on the basis of the value of the goods fixed in accordance with the provisions of rule 16 shall be paid by him as deposit. If within one month from the date of payment of the deposit, the importer, driver or other person is able to prove to the satisfaction of the Superintendent of Octroi, the correct value of the goods imported or is able to produce documents such as the original invoice or bijak and the amount of deposit paid is found to be in excess of the octroi due, refund of such excess amount may be obtained from the Central Octroi Officer. If he fails so to satisfy the Superintendent of Octroi within one month from the date of payment of deposit, the amount deposited shall be treated as octroi paid.
14. **Procedure for assessment and recovery of Octroi** : (1) Where any goods imported within the octroi limits are intended for consumption use or sale in the municipal area, the Octroi Officer shall, after

checking and on being satisfied as to the correctness of the description, number, quantity, weight, measure and value of the goods as given in the declaration or otherwise by determining those matters as provided in these rules, assess the amount of octroi payable and demand its payment. On such payment being made, the Octroi Officer shall grant a receipt for the payment, giving date and time of issue to the importer or his representative.

(2) (a) If any person while importing goods within the octroi limits has no money with him to pay on octroi on demand by the Octroi Officer he shall deposit with the octroi officer any articles or part of the goods imported which in the opinion of the Octroi Officer is of sufficient value to satisfy the demand. The Octroi Officer concerned shall supply him with a receipt containing description and approximate value of the article or part of the goods so deposited and specifying the period with which the said article or the said part of goods deposit has been received by him.

(b) If the amount of octroi is not paid and the article or the part of goods deposited is not redeemed within the specified period, the same shall be deemed to be goods seized for non-payment of octroi under the rule 49 of Chapter VII of the Schedule (D) appended to the Act and dealt with accordingly.

(3) If a person importing the goods is not satisfied as to the correctness of description, number, quality, weight, measure or value of the goods and the amount of octroi thereon as determined by the Octroi Officer, an amount equal to the octroi determined by the Octroi Officer shall be paid as deposit. If within 15 days from the date of payment of the deposit, the person importing the goods satisfies the Superintendent of Octroi of the incorrectness of the description, number, quality, weight, measure or value and the amount of octroi determined by the Octroi Officer, he shall be entitled to the difference between the amount of deposit and the correct amount of octroi due on the goods imported by him to be obtained from the Central Octroi officer. If he fails so to satisfy the superintendent of octroi within the said period of 15 days, the amount deposited shall be treated as octroi paid.

(4) On receipt of declaration in Form 5 under the last proceeding rule, the Octroi officer shall ascertain whether the name of the person, mercantile firm or body on whose behalf the goods are being imported is on the list of persons, firm or bodies allowed to keep an account current, and if so, check the goods with the details entered in the declaration and fill up the certificate below the declaration and issue a pass in Form 6. The Octroi Officer shall forward all such declarations together with a list in duplicate thereof to the Central Octroi Officer for further action in accordance with rule 28 (2) and (3) of chapter VII of the Schedule (D) appended to the Act.

15. **Provisions to determine weight or measure.** (1) Where the octroi is leviable on the gross weight or measure of the goods, such weight or measure including that of the packages or containers thereof shall be taken into account.

(2) Where the goods are liable to octroi by weight, octroi shall be assessed for each 10 Kilograms of the goods. For consignments or the parts of consignments less than 10 Kilograms in weight, octroi shall be charged on pro-rate basis of the actual weight. In calculating octroi, fraction of a rupee upto 49 paise shall be ignored and 50 paise and above shall be rounded off to One rupee.

(3) Where the entire load consists of goods of one and the same kind and is of any of the types mentioned below, the weight of the goods imported shall be taken as ordinarily equivalent to the weight shown against each type of the load.

(a)	Head load and Cycle load	..	30 Kilograms;
(b)	Kawar load	..	50 Kilograms;
(c)	Pony, mule or ass load	..	80 Kilograms;
(d)	Bullock load	..	100 Kilograms;
(e)	Buffalo load	..	125 Kilograms;
(f)	Camel load	..	275 Kilograms;
(g)	Cart load drawn by one animal	..	300 Kilograms;
(h)	Cart load drawn by two animal	..	500 Kilograms;
(i)	Motor lorry load	..	pay load or the difference between the maximum laden weight and unload weight of the vehicle.

Provided that, where an importer does not accept the equivalent standard weight as laid down above, he shall have the right of claiming that all packages shall be actually weighed at the Naka, but shall have to convey the goods to the weighing machine or scale and remove them there from at his own expense.

Note :- Where the load consists of unginned cotton or dry grass for the purposes of entries (a) to (i), the weight thereof shall be reckoned at five-eight of the weight specified against each of the said entries.

(4) Except as otherwise provided in these rules, octroi shall be assessed on the basis of invoices and not on the basis of V.P. amounts, bank receipts, letters or hundies.

16. **Provisions to determine value- where octroi is leviable ad-valorem** (a) if the original invoice is produced by the importer and accepted by the Octroi Officer, the value of the goods means the value made up of the cost price of the goods as ascertained from that invoice plus freight charges, carrier charges, shipping dues, insurance, excise duties, sales tax, vend fee countervailing duty and all other incidental charges incurred by the importer till the arrival of the goods within the octroi limits, and
- (b) Where the values 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 wholesale cash price as determined by the Octroi Officer at the Octroi Naka having regard to the value of articles fixed by the Commissioner on the basis of 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 whatsoever except of the amount of octroi payable on importation thereof.
17. **Procedure for dutiable goods imported which are intended for immediate export.** (1) Goods, imported by rail, sea, air or road and intended for immediate export shall be dealt with according to this rules.
- (2) The person-in-charge of the dutiable goods imported within the octroi limits which are intended for immediate export shall on their arrival at the Entrance Naka apply to the Octroi Officer for a written permission-cum-transit pass for conveying the goods without escort, via the route from the Entrance Naka to the Exit Naka specified under clause (c) of sub-rule (1) of rule 5. He shall at the same time pay at the Entrance Naka a deposit, calculated by the octroi officer in accordance with the scale of deposits fixed under clause (c) of sub rule (1) of rule 5 for the purpose. On payment of the fees, if any, as determined by the Commissioner and approved by Standing Committee for written permission-cum-transit pass and if considered necessary by the Octroi Officer, on presentation of a declaration-cum-application in Form 2, the octroi Officer shall issue a written permission-cum-transit pass in Form 7 to the said person and allow that person to proceed with the goods without escort.
- (3) On arrival of the goods at the Exit Naka, without having broken bulk during the journey and on surrender of the written permission-cum-transit pass, the Octroi Officer shall verify the entries therein with the goods and refund to such person the deposit as entered in the said pass, if the particulars of the goods as specified in the said pass tally with the goods which arrive at the Exit Naka.
- (4) For granting refund under sub-rule (3), the Commissioner shall give sufficient advances to the Octroi Officer-in-charge of the Exit Nakas according to their requirements.
- (5) The person receiving refund of deposit shall sign on receiving the refund in the space reserved for the purpose on the written permission-cum-transit pass. The counterfoils of all such passes issued and the original shall be sent to the Central Octroi Officer at the time fixed by the Commissioner or the Superintendent of Octroi. The Superintendent of Octroi or the officer appointed for the purpose shall compare the counterfoils with the originals and the registers and satisfy himself that they tally and shall then pass an order to recoup the advance. Any irregularity discovered shall be reported immediately to the Commissioner.
- (6) Where the Corporation has got arrangement for providing escort and the person in-charge of the dutiable goods agree to carry the goods under escort, via route from the Entrance Naka to the Exit Naka specified under clause (c) of sub-rule (1) of rule 5 for that purpose, he shall, on an application made in that behalf and on payment of the fee, if any, as determined by the Commissioner and approved by standing Committee be granted a written permission in Form 8, to carry such goods under escort. In such cases, the Octroi Officer at the Exit Naka shall, on surrender of the written permission, allow the said person to pass through the Naka with the goods ; and the escort shall satisfy himself that the goods have actually been carried outside the octroi limits.
- (7) The fees to be specified for issue of written permission-cum-transit pass referred to in sub-rule (2) and for issue of written permission to carry goods under escort referred to in sub-rule (6) shall be decided by the Corporation from time to time.
18. **Procedure to be followed where goods imported for temporary detention in Bonded Warehouse maintained by the Commissioner and eventual export** : (1) Where dutiable goods are imported within the Octroi Limits for temporary detention within the Octroi Limits and eventual export are to be deposited at a Bonded Warehouse maintained by the Commissioner, the importer shall make an application in form 3, in duplicate to the Octroi Officer at the Entrance Naka for a written permission to deposit such goods at such bonded warehouse. The Octroi Officer shall make an entry on the application that the importer is allowed to deposit the goods at the Bonded Warehouse. Where any such written permission is given, the goods in respect of which such permission is given shall be sealed and marked, if considered necessary, and allowed to be taken to the Bonded Warehouse only under escort.
- (2) When dutiable goods are brought to the Bonded Warehouse, the Officer-in-charge of that Bonded Warehouse may allow the escort to depart and on verification of the goods and collection of the fees,

if any, specified for the written permission as aforesaid by the Corporation allow the goods to be kept at the Bonded Warehouse for a period not exceeding 7 days at a time and 30 days in all and make the necessary entries to that effect in the space provided therefore below the application from in both the copies, both at the time of the initial deposit of the goods as well as in case of extension of the period of deposit at the time of such extension and hand over one copy to the importer, if the goods are not removed on the expiry of the period, for which they have been allowed to be kept, the Superintendent of Octroi shall give the notice to the importer calling upon him to take delivery of the goods within 3 days of the date of the notice. If the importer fail to comply with the notice, the said goods shall be deemed to be the goods seized for non-payment of octroi under rule 49 of Chapter VII of the schedule (D) appended to the Act and dealt with accordingly.

19. **Procedure for export of goods deposited in Bonded Warehouse maintained by the Commissioner**

(1) If any importer wants to export the goods deposited in the Bonded Warehouse maintained by the Commissioner, he shall, personally or through his authorized agent, give an intimation-cum-application in Form 9 for written permission-cum-export pass together with a copy of the application made by him in form 3 and shall also deposit an amount equal to the octroi leviable thereon. The Officer-in-charge of the Bonded Warehouse shall issue a deposit receipt for the amount and shall also issue a written permission-cum-export pass in Form 10 in Duplicate, on payment of the fees, if any, determined by the Corporation and after obtaining a specimen signature of the importer or his authorized agent on the said pass. The Officer-in-charge shall, if deemed necessary, seal the goods to be exported and deliver the goods to the importer for being taken to the Exit Naka along with an escort, wherever possible. The Officer-in-charge shall also mention the time limit within which and the route by which such goods shall be exported. The duration shall be fixed in each case with due regard to the distance and transport facility, but in no case it shall extend beyond twelve hours from the time of issue of such pass.

(2) On presentation of the goods at the Exit Naka, the Octroi Officer shall first ascertain whether the goods have been presented within the time noted in the written permission-cum-export pass and that seals, if any thereon are intact. If he is satisfied that goods are identical in all respects, namely, weight, number and quality or any other marks, he shall endorse a certificate to that effect on both the copies of pass aforesaid.

(3) After the goods are actually exported outside the Octroi limits, one copy of the said pass shall be retained by the Octroi Officer and the Other copy shall be handed over to the importer after making relevant entries in the register maintained for this purpose and after obtaining the acknowledgement of the importer in the register for having received one copy of the pass. All such copies of the passes retained by the Octroi Officer shall be returned to the Superintendent of the Octroi on the next day along with a list in duplicate of such surrendered passes.

20. **Special procedure for export of goods deposited in bonded warehouse maintained by Commissioner by rail, sea, air or bus.** (1) Where any goods deposited in the Bonded Warehouse maintained by the Commissioner are exported by rail, sea, air or by bus, the octroi officer shall follow the following procedure.

(2) After verifying that the goods are identical according to their details in the written permission-cum-export pass, he shall stamp both the copies of the pass with “ Goods allowed to be taken to the railway yard/bunder/airport/bus station” and hand over both the copies of the pass to the importer. The importer will then be allowed to take the goods to the railway yard or bunder or airport or bus station with an escort, if available.

(3) After the goods are booked, the importer shall present the railway, steamer, air or bus receipt with both the copies of the pass, before the same Octroi Officer. The Octroi Officer shall satisfy himself that the goods booked are the same as noted in the pass, and enter the details of the receipt on both the copies of the pass and shall follow the further procedure as laid down in sub-rule (3) of the last preceding rule.

(4) Where such goods are exported by the importer as his personal luggage the importer shall produce luggage receipt to the railway steamer, air or bus as the case may be to the octroi officer instead of the Railway, Steamer, Air or Bus receipt and the Octroi Officer shall note the particulars thereof on both the copies of the pass.

21. Procedures where goods deposited in the Bonded maintained by the Commissioner not exported within prescribed time limit. (1) In case the goods deposited in the Bonded Warehouse maintained by the Commissioner cannot be exported within a time limit prescribed in the written permission-cum-export pass due to reasons beyond the control of the importer, he shall apply for extension of such time limit to the Officer-in-charge of the Bonded Warehouse or such other officer as may be appointed by the Superintendent of Octroi for the purpose. Such officer shall verify, the goods and satisfy himself of reasons for the failure to export. He may, if satisfied extend the time limit, but in no case the total period of extension shall exceed 12 hours.

- (2) In case the importer feels that the goods cannot be exported within such time limit, he may deposit the goods again in the Bonded Warehouse and apply for a fresh written permission-cum-export pass after getting the previous one cancelled. In such a case, he shall not be required to make a fresh deposit as required by the rule 20, but shall be liable to pay for the written permission-cum-export pass, a fee, if any, determined by the Commissioner in that behalf.
- (3) In the case of export by railway, steamer, air or buses of Maharashtra State Road Transport Corporation if the importer does not get the booking within the time limit prescribed in the pass, he shall inform the Octroi Officer concerned of that fact in writing requesting for extension of the prescribed time limit. Such extension shall be granted by the Octroi Officer after due enquiry. The maximum time limit permissible for production of railway, steamer, air or Maharashtra State Road Transport Corporation receipt shall be seven days from the date of the issue of the pass.
22. **Claims for refund of deposits:** Every importer claiming refund of the deposit made under rule 19 shall apply for refund to the superintendent of Octroi Form 11, with the written permission-cum-export pass duly endorsed by the Octroi Officer at the Exit Naka and deposit receipt. The application may be made on any working day during the hours fixed for money transaction by the Commissioner within a period of one week of the date actual export of such goods.
The Commissioner or if so empowered the Superintendent of Octroi, on being satisfied that the claim is in order shall refund the amount of Octroi paid after deducting charges at 10% of the Octroi paid or Rs. 500/- whichever is less, from the permanent advance held by him.
23. **Procedure for temporary detention of dutiable goods meant for eventual export, with importer himself-** (1) Where dutiable goods intended for temporary detention within the Octroi Limits and eventual export or are as returned goods to be detained by the importer at his residence or at Bonded Warehouse licensed under sub-rule (2) of rule 9 within the octroi limits, he may do so on giving a declaration to the Octroi Officer in Form 4, and on payment of an amount equal to the amount of full Octroi due thereon as deposit in cash **at the Entrance Naka.**
- (2) In case the importer cannot export the goods without breaking bulk or without assemblage and testing in the case of machinery, he shall do the same only with the sanction of the Superintendent of Octroi in the presence of an officer deputed for this purpose by the said Superintendent and on payment of such fees as may be prescribed by the Commissioner from time to time. Such goods, if necessary, shall be formed into packages, which may be sealed and marked by the Officer so deputed.
- (3) In the case of machinery, instrument or other articles and their component part (including tyres and tubes) imported for repairs only and re-export, the importer shall obtain the sanction of Superintendent of Octroi in writing for importing such goods for the said purpose. Such sanction shall be issued by the Superintendent on payment of such security as may be fixed by the Commissioner and on payment of such charges as may be fixed by the Commissioner from time to time. The importer shall obtain from the Manager of the Workshop a certificate to the effect that the repairs were executed in his Workshop. Such a certificate shall be presented when the goods are taken for verification before their export under sub-rule (1) of the next succeeding rule.
- (4) The provision of sub-rule (3) shall mutatis mutandis apply in the case of dutiable goods imported within the octroi limits also for processing and re-export.
24. **Procedure for export of dutiable goods, temporarily detained with importer** – (1) When the importers want to export the dutiable goods detained with him, he shall present an intimation-cum-application for written permission in Form 12 to the Superintendent of Octroi to export such goods, giving necessary details; and produce such goods for verification on any working day during the hours fixed by the Commissioner at the Central Octroi Officer or at any other officer, as may be established for the purpose.
- (2) A separate intimation-cum-application shall be given by each importer for his own goods. One such intimation-cum-application shall be sufficient for a single consignment. When such consignment contains goods of different description, full details shall be given separately in the intimation-cum-application.
- (3) No such intimation-cum-application shall be accepted unless ---
- (a) It is complete in all respect and signed by the importer himself or by a person authorized by him in writing in this behalf;
- (b) It is supported by the receipt for the deposit paid at the time of import and is accompanied by the original invoice, if any, filed at the time of import;
- (c) The goods produced for inspection and intended to be exported are, subject to the provisions of sub-rule (2) of the last preceding rule, identical with what they were at the time of import;
- Note:-** The requirement of clause (c) shall not be applicable in the case of dutiable goods to which sub-rule (3) or (4) of the last preceding rule applies.

- (d) The exporter and the importer of these goods are one and the same person and such articles have not undergone change of ownership.
- (4) On receipt of such intimation-cum-application and on arrival of the goods intended for export, at the Central Octroi Officer or other Officer, the Superintendent of Octroi or officer authorized by him shall---
- (a) Satisfy himself that all the conditions prescribed above are fulfilled;
 - (b) Verify that the goods actually produced for inspection are as described in the intimation-cum-application and in the relevant import invoice, if any, or in the import declaration in Form 4, and seal and mark such goods whenever deemed necessary; and
 - (c) issue a written permission-cum-refund export pass in Form 13, after obtaining a specimen signature of the importer or his authorized agent on such pass.
- (5) The importer accompanied by an escort if provided by the Commissioner, shall then take the goods beyond the octroi limits through the Exit Naka within the limit and by the route specified in the pass. Before crossing the Exit Naka, the importer shall present the goods to the Octroi Officer at the Exit Naka for inspection, with the pass. The time limit shall be fixed with the due regard to the distance of the Exit Naka from the Central Octroi Officer or the Branch Officer, but in no case it shall exceed 12 hours from the time of issue of the permission-cum-refund export pass.
- (6) The Octroi Officer at the Exit Naka, on presentation of such goods as well as the pass, shall satisfy himself that---
- (a) the pass as well as the goods are presented within the specified time limit;
 - (b) the seals or marks, if any, are intact; and
 - (c) the goods actually tally with those mentioned in the pass.
- On being so satisfied, he shall make relevant entries in the register maintained for the purpose, obtain signatures of the importer thereon, sign a certificate as given on the pass, deliver the same to the importer and allow the goods to pass beyond the Octroi limits.
- (7) If the goods are not presented at the Exit Naka within the time limit specified in the pass. The octroi officer at the Exit Naka may refuse to sign the certificate. In such cases, the importer may get the goods re-verified by the Superintendent of Octroi or any officer authorized by him, who shall endorse the time of his second examination in red ink and also extend the time limit. If the verified goods are presented at the Exit Naka with the pass within the time limit allowed after re-verification of the goods, the procedure laid down in the preceding sub-rule shall be followed.
- (8) If such goods are to be exported by rail, sea, air or bus, the Octroi Officer at the Exit Naka shall –
- (a) first satisfy himself on the three counts mentioned in sub-rule (6);
 - (b) make relevant entries in the register and obtain signature of the importer thereon and sign a requisite certificate on the pass;
 - (c) stamp the pass with “export is not complete” unless the exporter presents the railway, steamer, air or bus receipt, or luggage receipt or railway, steamer, air or bus ticket; and
 - (d) allow the exporter to take the goods to the railway yard, bundar, air port or bus station under escort, if available.
- (9) after the goods are booked, the importer shall present the railway, steamer, air or bus receipt to the said Octroi Officer with the pass within 3 days from the date of booking. The Octroi Officer shall satisfy himself that the goods booked are the same as those which were described in the pass and thereafter note the particulars of the railway, steamer, air or bus receipt on the pass, endorse on it “Export complete” sign and date such endorsement and deliver the pass to the importer. Same procedure shall be followed, if the goods are exported as personal luggage on the production of the luggage receipt or railway, steamer, air or bus tickets.

25. Special facilities to wholesale dealers and traders for export of dutiable goods temporarily detained with them –

(1) The Commissioner may permit any wholesale dealer or trader to export goods without actual verification at the Central Octroi Office or Branch Office as provided in the last preceding rule and to obtain written permission-cum-refund export pass for the goods detailed in the export invoices, without such verification. It shall, however, always be open to the Superintendent of Octroi or any officer authorized in this behalf by the Commissioner or by the Superintendent of Octroi to open the packages and to verify the goods with the export, as well as import invoice at any time, in which case the exporter shall open the packages for verification. Where there is reason to believe that such importer abuses this facility, the Commissioner may withdraw such facility.

(2) The Commissioner may permit such importers to export goods in large quantities by railway, steamer, air or by bus also without bringing the goods to the Central Octroi Office or Branch Officer for verification as provided in the last preceding rule. The written permission-cum-refund export pass in such cases will be issued after receiving an intimation-cum-application in Form 12. The Octroi Officer at the Exit Naka shall verify the goods and note the nature, contents and weight thereof on the reverse of the pass before they are allowed to be taken to the railway yard, bundar, airport or bus station. After the goods are booked the importer will present the railway, steamer, air or bus receipt and the pass to the Central Octroi Office, where the latter will be retained and the former returned to the importer. At the end

of each month, the importer shall send a bill for refund based on the weight given in the railway, steamer, air or bus receipt, which will be checked with the pass, refund being granted in accordance with the weights as entered in the pass. This sub-rule will be applicable in-respect of goods on which duty is realized by weight.

26. **Special arrangement with companies who deal in wholesale distribution of petrol and petroleum products.** (1) In the case of companies which deal in wholesale distribution of petrol and petroleum products and which for this purpose have to resort the bulk storage in tanks, the Commissioner may permit them to render monthly statements, showing the imports and exports of those commodities. The said monthly statements shall be regularly sent before the 5th day of the ensuing month. The Commissioner shall, at intervals not exceeding one month, after scrutinizing the said statements settle the account and ascertain the octroi payable to the Corporation by the said companies. At the time of settling the account, the amount of refund that would be admissible according to rules, on the export of the goods shall be duly taken into consideration.
- (2) The said companies shall give such information or details and shall produce such documents as the Commissioner may deem necessary. The said companies shall also furnish such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due from such companies in respect of such dues.
- (3) Any amount found due to the Corporation after accounts are settled as provided in sub-rule (1) may, if not paid on demand, be recoverable by the Commissioner from the deposit referred to in sub-rule (2); or if the said deposit be insufficient, by having recourse to the provision of rule 28(3) of chapter VII of the schedule (D) appended to the Act.
27. **Provision of refund of deposit :** - (1) When any goods for which a deposit has been paid under rule 23 at the time of their import are exported the amount of deposit recovered shall, subject to the provisions of sub-rule (2), be refunded.
- (2) The refund shall be admissible after deducting charges at 10% of the octroi paid on any goods if such goods are exported beyond the limits of the city provided that within six months of payment of octroi.
- (i) an application for refund shall be made within one week of the date of exportation;
- (ii) the amount due for refund shall not be less than five rupees;
- (iii) in the case of goods which have broken bulk, prior intimation has been given to the officer specified in this behalf by the Commissioner and the place of places of storage have been reported to him from time to time.
- (iv) the application for refund is supported by a duly certified written permission-cum-refund export pass;
- (v) all the conditions in sub-rule (3) of rule 24 are fulfilled;
- (vi) the amount claimed as refund is withdrawn within three months from the date of intimation to the importer to receive the amount;
- (vii) the goods exported were declared to be intended for temporary detention with the importer and eventual export at the time of import; and
- (viii) the goods exported were declared to be returned goods at the time of import.
28. **Procedure for refund of deposits :** (1) The application for refund of deposit shall be made in Form 14 by the importer himself or by his duly authorized agent in this behalf in writing on any working day, during the hours fixed for money transactions by the Commissioner, at the Central Octroi Officer, within one week from the date of actual export. If the last day for claiming refund falls on a public holiday, such application shall be accepted on the next working day.
- (2) such application shall be accompanied by the duly certified relevant written permission-cum-refund export pass and shall contain reference to the connected export intimation-cum-application already given by the importer. There shall be a separate application for each written permission-cum-refund export pass.
- (3) If the refund application is in order and satisfies all the conditions specified in the last preceding rule, the amount of the refund shall be correctly determined subject to the limitations prescribed in the last preceding rule as also in the next succeeding rule.
29. **Value, weight, etc. of goods for purposes of refund .** When the refund is claimed in respect of goods on which duty is leviable ad-valorem, the value for the purposes of refund shall be the value as per invoice on the strength of which the duty was originally paid together with such cost of carriage and other incidental charges that were then determined. Where the value was determined in the absence of invoice on the basis of market rate prevalent on the day of import, that value only should be considered and not the market price prevalent in the local market on the day of export.

30. **Expeditious disposal of refund application.** (1) All applications for refund shall be promptly dealt with, and when a claim has been found to be in order, intimation shall be given to the application to receive the amount, and payment of refund shall be made on demand.
- (2) If a Municipal Officer not below the rank of Octroi Inspector considers that examination of specified statement, registers or documents of the importer is necessary to determine any issue relating to (a) Octroi paid or to be paid, (b) the observance of conditions by the importer on the basis of which any exemption or concession is or was claimed, (c) declaration made by the importer, or (d) such other matters; the importer shall, upon requisition in writing made by such officers, produce before him forthwith the relevant statements, registers and documents. No such requisition shall be made by such officer after the expiry of a period of one year from the date of making any declaration of the date of payment of the Octroi or the deposit or, where no such payment is made for any reason, the date on which the goods are cleared from the place of import, as the case may be.
31. **Permanent advance to be maintained for paying refund.** A permanent advance for payment of refunds shall be maintained by the Superintendent of Octroi.
32. **Power of the Officer to stop any vehicle for ascertaining payment of due octroi.** A Municipal Officer duly empowered by the Commissioner may anywhere within the octroi limits require the driver of a vehicle or a person in charge of the goods to stop for ascertaining whether due and proper octroi was collected at the Naka.
- Any Municipal Officer authorized by the Commissioner in this behalf may anywhere within the octroi limits require any person in charge of the goods or driver of a vehicle to stop in order to ascertain whether the octroi was collected at the Import Naka. On such a requisition being made the said person or driver shall immediately stop and if required by the said Municipal Officer, do one or more of the things specified in Sub-clauses (a) to (e) of sub-rule (1) of Rule 29 in Chapter VIII of the Schedule (D) appended to the Act. If the said Municipal Officer is satisfied that due and proper amount of octroi was not paid at the Import Naka, he shall make a demand in the manner as provided in the rule 49 of chapter VIII of "Schedule D" appended to the act. On the said person or driver to pay the due and proper amount of octroi and there upon the said person or driver shall pay the same and obtain a receipt thereof. If the said person or the driver refuses to pay the octroi the said Municipal Officer shall recover the same in the manner provided by Rule 49 in Chapter VIII of the Schedule (D) appended to the Act.
33. **Issue of requisition by the Commissioner :** The Commissioner or the Officer authorized in this behalf by the Commissioner if satisfied that it is necessary in the interest of the Municipal Revenue to issue a requisition in the Form 15, asking the owner of the goods that are imported to return it duly filled in and signed by him, shall issue the requisition to such owner and the said owner shall within seven days from the receipt of the requisition, fill in correct details and return it duly signed by him to the Commissioner. The octroi found due on the particulars mentioned by the said owner when returning the requisition or when such return contains information which the Commissioner or the Officer authorized by him has reason to believe to be incorrect on other authentic information obtained by him, shall immediately be paid by that person on demand. If the amount demanded is not paid on demand it shall be recoverable by distress and sale of the movable property or by attachment and sale of the immovable property of the defaulter as if such amount were a property tax due by the said defaulter or by having recourse to a civil court. Such requisition can be issued by the Commissioner or the officer authorized in this behalf by the commissioner for imports during the period not exceeding one year prior to the date of issue of requisition. Explanation : For the purpose of this rule, the owner of the goods shall include a person who is in possession of the goods that are imported in any of the following capacities.
- (a) a mortgages-in-possession;
 - (b) agent;
 - (c) bailey;
 - (d) a person in any other capacity
34. **Special arrangement for the recovery of octroi on goods imported by the Collector Thane, Controller of rationing for the purpose of rationing etc.** (1) The Commissioner may, whenever food grains and other articles are imported by the Collector, Thane or Controller of rationing, Mumbai for the purpose of rationing or to meet an emergency within the octroi limits of the Corporation, instead of requiring payment of octroi due from him to be made at the time when the goods in respect of which the octroi is leviable are introduced into the City, allow him to submit a monthly statement showing imports and exports effected during a particular month.

The said monthly statement shall be regularly sent before the 5th day of the ensuing month. The Commissioner shall at intervals not exceeding one month after scrutinizing the statement settle the account and ascertain the octroi payable to the corporation. At the time of setting the account the amount

of refund that would be admissible according to rule on the export of the goods shall be duly taken into consideration.

(2) The collector/Controller of rationing shall give such information or details as the Commissioner may deem necessary and shall make such deposit as the Commissioner shall consider sufficient to cover the amount which may at any time be due.

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

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

(2) Any person who,

(a) evades liability to pay the dues and proper octroi.

(b) furnishes incorrect or misleading information in respect of any matter which is dealt with by or under these rules or,

(c) fail to furnish information which he is asked to furnish in pursuance of any provision contained in these rules shall on conviction, be punishable with fine which may extend to five hundred rupees.

SCHEDULE – 1

(Rule 2 (d), 3 and 5)

Showing the goods liable to octroi and the maximum and minimum rate leviable.

Serial No.	Description of Goods	Ad-valorem		Per 10 Kilogram unless Other wise specified	
		Maximum Rate (3)	Minimum Rate (4)	Maximum Rate (5)	Minimum Rate (6)
(1)	(2)	percent	percent		
Class 1-Articles used for food or drink by men or animals and drugs.					
1.	Grain, flour pulses and cereals of all sorts including graver, soyaben parched grain, paddy, rava kani, layha kurmura, phutana & poha	1.00	0.50	-	-
2.	Grass straw, bhusa, tanus (paira), konda, kadbi & bhas (fooder for houses)	1.00	0.50	-	-
3.	Chuni, mouha, oil-cake including khandas of grain used for any purpose.	1.00	0.50	-	-
4.	Oil seeds of all kinds including groundnuts with or without rinds and cotton seed but excluding those specified in item 35.	1.00	0.50	-	-
5.	(a) Edible oils intended to be used for manufacture of hydrogenated oils or vanaspati, or bottled edible oils,	2.00	0.50	-	-
	(b) all other kinds of edible oils.	2.00	0.50	-	-
6.	(a) Sugar and sugar candy chamchami and bura.	2.00	1.00	-	-
	(b) Gur of all sorts, rab, pend khajur, shira and kakwi.	3.00	1.00	-	-
	(c) Sugar Cane.	4.00	2.00	-	-
7.	Wines and spirits and beer, ganja and bhang, opium, charas.	7.00	4.00	-	-
8.	Ice.	2.00	1.00	-	-
9.	Ghee and butter (other than table butter)	4.00	2.00	-	-
10.	Vansapati and hydrogenated oils.	4.00	1.00	-	-
11.	Tea, Cofee and Cofee seeds.	2.00	1.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
12.	Saffron, kasturi	7.00	4.00	-	-
13.	Edible-becon and harms table butter, margarine, dried or preserved fruits & nuts excluding fresh fruits & betal nuts canned fish, cheese confectionery, jams & jellies milk, condensed & preserved ice-cream, all sorts of farinacous foods, pickles,cocoa, cocoabeans & chocolates, biscuits & cakes, lard or edible animals fat, Mawa, milk cream, chakka & curds, fruit juices, syrups & all beverages glucose, Dextrose or any fruits sugar oilman stroes (except edible oil) preserved provisions baking or curry powder, saccharin, all kinds of food colours & essences,glucose of all other kinds maltextract, honey, papad, potato wafer, meat preserved for whatever use & all kinds of food or drink not specifically provided for excepting whole milk or toned milk or skim milk powder or neera.	7.00	3.00	-	-
14.	(a) (i) All chemicals, chemical Insecticides, surgical goods of all kind.	4.00	2.00	-	-
	(ii) Cylinder filled with gas sterilized goods including cotton & cotton bandages, sanitary towels, physical & laboratory goods of all kinds, para (mercury) & surma (in Bulk or powder).	3.00	1.00	-	-
	(b) Drugs & allopathic medicines and Homeopathic, Unani and Ayurvedic medicines.	3.00	1.00	-	-
15.	Dates (dry or wet).	4.00	2.00	-	-
16.	All sort of vegetables, green ginger, dry onions, dry garlic and pieces or powder of dry chillies, tamarind, dry shingadas turmeric, coriander seeds, dry mangoes or cocum & potatoes.	0.25	0.05	-	-
17.	All kinds of fresh fruits.	0.50	0.04	-	-
18.	Coconuts. (Per 100 Nos.)	--	--	Rs. 50.00	Rs. 25.00
19.	All kinds of Indian sweets breads bari chiwada	7.00	3.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
20.	fishes of all kinds dead or alive (untinned) eggs and fresh meat	1.00	0.50	-	-
21.	Fowls, ducks & other game birds.	--	--	Rs. 1.00 (each)	Rs. 0.50 (each)
22.	Wild beasts & game of all kind	--	--	Rs. 5.00 (each)	Rs. 1.00 (each)
23.	Betal leaves.	--	--	Rs. 0.50 (per kg.)	Rs. 0.10 (per kg.)
24.	(a) Betal Nuts.	4.00	1.00	-	-
	(b) Cardamoms, catechu, clove mace, nutmegs, olcha, seeds, pepper, camphor.	4.00	2.00	-	-
25.	Kirana articles not specified elsewhere including the following but excluding salt : Ajwan, ambihalad & Ajwanful uda, katthha, kalmi, kakadi bij & kunku khuskas & khukas bond gulab, godambi, sarasa & gond (dink), jira, tejapan, dalchini, nagkesar & black namak (salt) bukka, rai, sintha, sindur, shahajira, eating soda, sanjira, sandhav-mith (asli or nakli) salt, hing, khobra.	4.00	1.00	-	-
Class II----- Animals					
26.	Sheeps, goats, lambs & kids.	--	--	Rs. 5.00 (each)	Rs. 2.00 (each)
27.	(a) Oxen, cows, buffaloes calves horses & donkeys	--	--	Rs. 5.00 (each)	Rs. 3.00 (each)
	(b) Dometic pets such as dogs, cats, parrots etc.	--	--	Rs. 2.00 (each)	Rs. 0.50 (each)
28.	Pigs.	--	--	Rs. 2.00 (each)	Rs. 0.50 (each)
29.	Camels & Elephants.	--	--	Rs. 10.00 (each)	Rs. 5.00 (each)
Class III—articles used for fuel, lighting, washing & industrial use.					
30.	(a) Char coal.	2.00	0.50	-	-
	(b) Coal & coke	6.00	4.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
31.	Crackers, fireworks & their components, calcium carbide & safety fuses.	7.00	4.00	-	-
32.	Chandelier, globes, chimney, electric bulbs & articles for electric or gas lighting	6.00	4.00	-	-
33.	(a) Soaps of all kinds. (b) Boot & metal polish.	3.00 6.00	2.00 4.00	- -	- -
34.	Potash, ritha, soda, alum, saline, sub-stances, shikakai, washing soda, refined salt patre, phenyle & other sub stances used in washing clothes, floor & utensils.	4.00	2.00	-	-
35.	Oil seeds of inedible oils.	6.00	4.00	-	-
36.	Inedible vegetable oils.	6.00	4.00	-	-
37.	Methylated & denatured spirits & industrial alcohols.	6.00	4.00	-	-
38.	(a) Mineral oils of all sorts, diesel oil, petrol, aviation spirits, all kinds of lubricating oils, white oil, spindle oil, furnace oil, petroleum products, mava oil, sevasol oil, solvent oil, other fuel oils used as insecticides, natural gasoline, paints (other than those under entry 48) solutions & compositions, Turkey red oil and byproducts of mineral oils, but nothing here in before contained shall include kerosene under this sub-entry. (b) Crude oil. (c) Liquid Petroleum Gas. (i) Domestic use. (ii) Industrial use. (d) Kerosene.	6.00 5.00 3.00 6.00 2.00	4.00 3.00 0.60 4.00 1.00	- - - - -	- - - - -
39.	Grease and Petroleum jelly.	6.00	4.00	-	-
40.	(a) All kinds of inedible fats, tallow, lards etc. not used as food. (b) Chemicals of all sorts, sodium sulphate, sizing salt, sulphate of iron, sulphate of copper, sulphate of alumina, silicate of soda, caustic soda and other salts not otherwise specified, sulphar chloriate of potash, strautia, zinc chloride, magnesium chloride, salt peter. Acids of all kinds, salamoniac, borax, sizing flour.	5.00 4.00	2.00 2.50	- -	- -
41.	(a) Candles, Match boxes. (b) Other articles intended for gas or lighting not provided else where (including lamps, lanterns) irons and their spare parts.	4.00 4.00	1.00 2.00	- -	- -

(1)	(2)	(3)	(4)	(5)	(6)
42.	Firewood.	2.00	0.50	-	-
43.	Padpa and cinder.	2.00	0.50	-	-
Class IV—Building and other construction materials.					
44.	Cement of all Sorts.		6.00	4.00	-
-					
45.	Coaltar, asphalt, bitumen, flooring stone, managenese emery stone or powder, chalk powder, stone chips, stone powder, gra stone, stone for building, clinker and coal ash.	6.00	4.00	-	-
46.	Glazed bricks, tiles, marble pieces, fire bricks, bricks all kinds of roofing tiles, flooring tiles and slabs farshi etc. China mosaic chips, mosaic marble, mosaic or terrazzo tiles, earthern pipes, china pipes, cement pipes and asbestos cement sheets.	6.00	4.00	-	-
47.	Yellow earth and earth of any other kind, sand, metal, rubble, murum and gravel.	4.00	1.00	-	-
48.	Paints-distemper and colour washes and other materials used for painting building varnish, boiled linseed oil, turpentine zinc oxide and red oxide.	6.00	4.00	-	-
49.	Glass, Glassware, china-ware, enamelware, all kind of crockery used for construction or decoration of building and sanitary fittings, metal valves, brass cocks and their fittings.	6.00	4.00	-	-
50.	Roofing filt.	4.00	2.50	-	-
51	Timber ballies, bamboos, cane and articles made of any of them, doors, windows, frames, pegs, staircases, sandal wood and articles made of such woods.	6.00	4.00	-	-
52.	Plywood, soft boards, hard boards, masonite or any other kind or wood of whatever composition prepared by artificial process and articles made thereof.	6.00	4.00	-	-
Class – V—perfumes, toilet requisities, colours and household goods.					
53.	(a) Hair oil, perfumed oils perfumery of all kinds, scents, attars, scented material, aromatic chemicals, toilet requisities of all kinds, shaving cream shaving stick, tooth powder, tooth paste, pomade, comb, brushes looking glasses, hairpins, bracelets garters and suspenders.	5.00	3.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	(b) Scissors, razors, safety razors, blades, knives, pen knives, spoons, forks, cutlery of all kind, needles of all sorts locks and keys, stoves and petromax and their parts and accessories & hardware articles	5.00	3.00	-	-
	(c) Laces, tapes rings of wood and metal, embroidery articles, celluloid and celluloid articles, beads of all sorts, imitation pearls, plastic and plastic goods, plastic powder, bakelite and bakelite goods, articles made of ivory and bones and all sort of buttons and haberdashery.	6.00	4.00	-	-
	(d) All kind of furniture such as wooden, iron, steel, cane etc.	6.00	4.00	-	-
	(e) Umbrellas, rain coats, rain hats and caps	4.00	2.00	-	-
	(f) Incense sticks.	2.00	0.50	-	-
54.	(a) Gold.	3.00	0.25	-	-
	(b) silver	3.00	0.50	-	-
	(c) Ornaments and articles made of gold or silver.	6.00	4.00	-	-
	(d) Other precious metals and ornaments and articles made thereof.	6.00	4.00	-	-
	(e) Imitation ornaments and jewellery	6.00	4.00	-	-
	(f) Toys of all kinds, articles of games and sports.	6.00	4.00	-	-
55.	Crockery of all sorts (excluding articles use for construction or decoration of building).	6.00	4.00	-	-
56.	Glass and glassware including bangles, bottles, Articles of china and porcelain ware and earthen wares (Excluding articles used for construction or decoration of building).	6.00	4.00	-	-
Class- VI- Tobacco and tobacco requisities.					
57.	Cigarettes and cigars, cigar and cigarette holders, smoking pipes, cigarette paper, tobacco used for pipes and cigarettes, tobacco cases, pouches cigar and cigarette cases, hukka and smoking requisites and cigarette lighters.	6.00	4.00	-	-
58.	(a) Bichhora, fadi, sarsa, churra, pala and dhantal.	3.00	1.00	-	-
	(b) Tobacco (whether in leaves or power form) used for eating or in the manufacture of bidis or snuff or for any other purpose.	2.50	0.50	-	-
59.	Bidies and snuff.	4.00	1.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
60.	Bidies leaves (per 100 kgs.)	--	--	Rs. 1.00	Rs. 0.30
Class-VII-Piece goods and other textile fabrics and materials, leather and articles of leather and rubber goods.					
61.	Piece goods of wool, silk linen hemp, cotton articles and synthetic materials and articles made up purely or partly of any of the above material not other wise specified and readymade articles of the same.	4.00	2.00	-	-
62.	(a) Cotton ginned. (b) Cotton un-ginned	4.00 4.00	1.00 1.00	- -	- -
63.	Cotton waste, yam waste and hard waste.	3.00	1.00	-	-
64.	Raw or unspun wool, hemp, jute coconut and other fibers and rope and articles made thereof.	5.00	3.00	-	-
65.	Yam and threads of all sorts.	6.00	4.00	-	-
66.	Starches of all sorts, sago rice and floor, arrowroot tapioca and its floor, tamarind powder, Farina starches and sizing Materials, tallow, sizing oil and such substitutes.	4.00	2.00	-	-
67.	Hides and skins,	6.00	4.00	-	-
68.	Leather including hamess, saddles, bag, boxes, shoes, chappals, slipper, sandals, straps and all articles made of leather.	6.00	4.00	-	-
69.	(a) Rubber tyres and tubes not for bicycles. (b) Rubber tyre and tubes for bicycles.	6.00 4.00	4.00 2.00	- -	- -
70.	Rubber, rubber goods, gatta, purcha and articles made thereof (wholly or partly) rubber solution, raw rubber and latex but excluding toys made there from.	4.00	2.50	-	-
Class VIII-Matals and articles of metals.					
71.	Iron and steel. (a) Pig iron. (b) Blooms, billets and slabs. (c) Structural. (1) Joints, (ii) Channels, (iii) Angles equal or unequal, (iv) Bulbs or toe, (v) Light rails, (vi) Fish plates for light rails, (vii) Shell, Steel ingots blooms, billets and bars, (viii) black or galvanized sheets, plain or corrugated, (ix) Plates, ordinary mild steel including boiler and high tensile ship building or bullet proof, (x) Bars and roda, (xi) Bolts, nuts, washers rivets and such other articles, (xii) Wire barbed, telegraph and other kinds	4.00	2.50	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	of black galvanized (xiii) Wire nails, (xiv) Spring steel vehicular or flat bars, (xv) Hoops and strips and (xvi) Pipes.				
72.	Scrap of – (i) Iron and (ii) steel.	5.00	2.00	-	-
73.	Iron and Steel – any other articles manufactured from iron or steel other than cutlery, hardware and machines or machine parts not specifically provided for.	5.00	2.00	-	-
74.	Machinery and their components & spares,-- (a) (i) electric machinery for generation, transmission and distribution, and motors and generators and their components & spares. (ii) Electric goods including cells, batteries and copper strips, hom electric. (iii) Electric fittings and material. (iv) Electrical domestic appliances (v) Electrical machinery of all kinds control switch gear, generators, alternators and dynamos motors, transformers and turbo generating sets. (b) agricultural machinery and parts. (c) Oil engines, diesel engines, steam engines, petrol and gas engines and machines worked by hydraulic pressure and their parts. (d) Tools of all kinds. (e) Printing press machines and spares. (f) Any other machinery, its components and spares not specifically provided for.	6.00	4.00	-	-
75.	Vehicles --- (a) Motor cars, motor Cycles chassis and lorries and spares thereof. (b) Bicycle, perambulators, carriages, all kinds of vehicles and their components and spares.	6.00	4.00	-	-
		4.00	2.00	-	-
76.	Instrument, apparatus and appliances and and parts there of --- (a) Sewing machines, clocks and watches and typewriters and their spares. (b) Radio, radiograms, television set or apparatus loudspeakers, gramophones, amplifiers wireless goods, their components and spares and musical instruments of all sorts. (c) Photographic machinery, photo goods and materials including photographic chemicals, films and mounts their components and spares. (d) Cine projection machinery, their components, spares and material used therein. (e) Surveying apparatus. (f) Scientific appliances. (g) Optical goods, their spares and accessories, surgical instruments and hospital requirement including their spares and accessories. (h) Mill and gin stores including crucible cotton ropes and. (i) All kind of apparatus, appliances and spares.	6.00	4.00	-	-

(1)	(2)	(3)	(4)	(5)	(6)
77.	Non ferrous metals that is to say, brass, copper, tin, aluminium, lead, Zinc, germansilver, stainless steel their alloys, wire wares and sheets, ingots & circles etc.	4.00	2.5.00	-	-
Class IX ---- Miscellaneous.					
78.	Dyes, tans, indigo and all colouring matter including printing paste and inks.	6.00	4.00	-	-
79.	Paper ---- (a) News print. (b) Cardboards, straw boards, grey boards and millboards. (c) All kinds of paper of whatever composition and thickness.	7.00 7.00 7.00	3.00 4.00 4.00	- - -	- - -
80.	Lac and cork and articles made thereof.	5.00	2.50	-	-
81.	Sculpture articles of wood, stone, clay or metal, other articles and earthen-ware.	5.00	3.00	-	-
82.	Chinaware procelarinware and electric insulators not otherwise specified.	6.00	4.00	-	-
83.	(a) Cinema films raw (b) Cinema films processed and reels. (c) Roll films.	-- -- --	-- -- --	Rs.30.00 Rs. 15.00 Rs. 3.00	Rs. 10.00 Rs. 5.00 Rs. 1.00
				(per 3000 mtrs.) (per 300 mtrs.) (each)	(per 3000 mtrs.) (per 300 mtrs.) (each)
84.	Molasses.	3.00	1.00	-	-
85.	Chemical manures.	--	--	Rs. 4.00 (per ton)	Rs. 1.00 (per ton)
86.	Goods not included in any of the above items and not specifically exempted in schedule II.	5.00	1.50	-	-

SCHEDULE II

Rule – 4

List of goods on which octroi shall not be payable to the Corporation.

- (1) Bona fide personal luggage of passengers arriving by the air, sea, river, rail or road and articles for their private and personal use, which have already been in use at the time of import.
- (2) Machines worked by manual power for Bona fide use of educational institutions.
- (3) Camp equipment of Government officers on tour.
- (4) Necessaries (not being articles of food and drink) equipment and clothing procured by the officers in command of troops for the direct and exclusive use of their men and Camp followers, if and when accompanied at the time they enter the octroi limits by a certificate of the officer commanding that they are so intended.
- (5) Goods entering the octroi limits either in exhibition train itself, or for being placed in any exhibition to be held in the octroi limits but not for sale, in the latter case on the production of certificate to that effect from the Secretary or the Manager managing the said exhibition.
- (6) Newspapers, packed examination answer-books (except blank or unused answer-book), old Official records or records still in use (excluding waste-paper).
- (7) Bona fide commercial samples meant for free distribution and not meant for transfer or sale so certified by the importer.
- (8) Manures other than chemical manures.
- (9) Goods imported by rail, sea or air and rebooked and exported without being removed from the premises of the railway, docks, bunders, wharfs and airports.
- (10) Goods imported in accordance with the orders of a court of law in connection with its official use.
- (11) Used furniture, pianos and similar musical instruments, tents, chholddaries, crockery, utensils, lamps, bamboos, balliers, tattas (bamboo mattings) hired for parties, marriage ceremonies and public function outside the octroi

- limits which were so taken outside with the written permission of an octroi officer and which are accompanied by the said written permission, while re-entering the octroi limits.
- (12) Free gift of any goods received as aid or relief supplied from any foreign Government or its recognized agency operating in India.

Explanation (1) For the purpose of this entry “recognized agency” means an agency specified as such by the State Government by an order published in the Official Gazette.

Explanation (2) IF any doubt arises as to whether any particular gift is eligible for exemption under this rule or not the matter shall be referred to the State Government, whose decision shall be final.

- (13) All contraceptives, drugs or appliances used for Family Planning purpose.
- (14) (a) Cotton hand spun yarn and khadi cloth
(b) Wollen hand spun yarn and hand woven cloth, including Ghongadis.
(c) Hand spun and reeled silk yarn and hand woven silk cloth, including tassar yarn and cloth.
(d) Village industries products.

Explanation- The exemption from payment of octroi duty under this entry shall be given subject to the condition that the goods are certified by the Maharashtra State Khadi and Village Industries Board or the Khadi and Village Industries Commission.

- (15) Table salt or any other variety of common salt used for human consumption excluding for industrial use
- (16) Electricity.
- (17) Empty Treasure Boxes supplied by the Reserve Bank of India to its Agency Bank for packing the Government Treasure for dispatch to Agency Banks or to the Head Office of the Bank.
- (18) Exercise Books and School Text Books prescribed by Government and manufactured only out of the concessional quality white printing paper supplied by the Government of India.
- (19) Concessional quality white printing paper supplied by the government of India.
- (20) Locally manufactured articles consigned from within the octroi limits but returned to the consignor within six month from the date of their export on account of the refusal of the consignee to accept the same either wholly or partly on making an application in that behalf in Form 16 that all adequate documentary evidence in this respect as required by the said Form 16 is produced by the importer at the time and place of import before the delivery of the said articles is taken.
- (21) (i) Flat plate solar collectors.
(ii) Concentrating and pipe type solar collectors.
(iii) Solar water heaters and systems.
(iv) Solar stills and desalination systems.
(v) Air\ gas\ fluid heating systems.
(vi) Solar crop driers and systems.
(vii) Solar still and desalination systems.
(viii) Solar pumps based on solar thermal and solar photovoltaic conversion.
(ix) Solar power generation systems.
(x) Solar photovoltaic modules and panels for water pumping and other applications.
(xi) Wind mills and any specially designed devices which run on wind mills.
(xii) Any special advice including electric generators and pumps running on wind energy.
(xiii) Biogas plants and biogas engines.
(xiv) Agricultural and municipal waste conversion devices producing energy.
(xv) Equipment for utilizing ocean waves and thermal energy.

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

Explanation 1 – The exemption from payment of octroi duty under this entry shall be given subject to the conditions that the goods are certified by the District Industrial Co-operative Associations, Assistant Registrars of Co-operative Societies working at Tahasil level, the Maharashtra State Handloom Corporation Limited, Nagpur or Appex Weavers Co-operative Societies wherever functioning signifying that the yarn or the cloth has been produced by their weaver members or which bear a stamp of a Government Institution signifying that the yarn or cloth has been produced at the Government Institution producing such handloom yarn and cloth. If, in any case the Commissioner has reason to doubt the genuineness of the stamp on the cloth or yarn or the entry in the invoice he may levy octroi on these articles unless proof to the satisfaction of the Octroi Officer is forthcoming that the articles are in fact handloom cloth or yarn.

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

- (23) Films imported by educational Institutions recognized by the Government for the purpose of free education to students.
- (24) Bonafide luggage and kit belonging to a traveling circus, or to a traveling company, performing Dramas, Lok Natyas or Tamashas and which is to be used for the performance of the Dramas, Lok Natyas or Tamashas as the case may be provided that previous permission of the Commissioner is obtained in that behalf prior to the importation of such articles.

Form I
(Rule 13)

Declaration in respect of the dutiable goods imported into the Municipal Octroi limits for consumption use or sale therein

To

THE OCTROI OFFICER,
Octroi Naka No.....
Thane Municipal Corporation.

I(insert the full name and address of the importer) hereby declare that the below mentioned goods are being imported into the Municipal Octroi limits for consumption use or sale there in and that the below mentioned value and weight/ quality of the goods is true and correct and is according to the original invoice, true copy of which is filled herewith. The said invoice fully covers all the goods imported by me today as per Bill of Entry/ Railway Receipt/ Goods Transport Memo/ Air Consignment Note No Dated I further undertake to produce the said invoice for your inspection whenever demanded by you within one year from today.

Bill of Entry/
Railway Receipt/
Goods Transport
Memo/ Air
Consignment Note

Sr. No.	No.	Date	Number and description of packages	Goods	Description		sender's name and address in full	Remarks (if any to be filled in by the office)
					Weight or Quantity (Gross)	Value plus incidental charges which are to be given separately		
1		2	3	4	5	6	7	8

Full residential / business address of the Importer.

Signature of the Importer

Date

I have checked the above particulars with the invoice and verified the goods which are found to be correct. True copy of the invoice appended is verified and found to be correct. The weight or quantity or value, together with the incidental charges declared is correct. The taxable weight/ quantity/ value of the goods is And the rate of the Octroi is

Date

The amount of Rs. on account of octroi has been recovered under receipt No dated

Date

Inspector / Clerk

FORM 2

(Rules 13)

Declaration-cum-application for written permission for carrying the dutiable goods (imported into the Municipal Octroi limits, which are intended for immediate export) from the Entrance Naka to the Exit Naka without escort.

To

THE OCTROI OFFICER,
Octroi Naka No
Thane Municipal Corporation.

I, (insert the full name and address of the importer) hereby declare that the goods noted in the table below are imported by me on..... at..... (name of the Entrance Naka). The details of the goods imported by me are given in the table below and they are correct. The goods are not being imported in the Municipal Octroi limits for consumption use or sale, but are goods intended for immediate export outside the octroi limits to

Bill of Entry/ Railway Receipt/ Goods Transport Memo /Air Consignment Note.	Number and Description of packages	Description of the goods.
No. 1	Date	2 3

Weight or Quantity	Value as per original invoice	The full name and address of the consignor of the said goods	The full name and address of the consignee to whom the goods are meant to be conveyed
4	5	6	7

I hereby undertake

(1) to carry the said goods, outside the octroi limits of the corporation within hours from the time of import accordance with the conditions and manner prescribed for the export of the goods intended for immediate export.

(2) to carry the said goods direct to the Export Naka by the prescribe route only without making any halt enroute to the Export Naka, without breaking bulk or quantity of the goods imported and without charge of hands.

(3) to see that seals, if any, put on the vehicles of the goods are kept intact till these pass through the exit Naka.

Driver's Licence No

Residential or business address of the importer

Date of import

Time of import

Date

Kindly grant me the permission for conveying the goods to the Exit Naka without escort.

Signature of the Importer

FORM 3

(Rules 13 and 18)

Application in respect of the dutiable goods imported in the Municipal Octroi limits, which are intended for temporary detention in the Bonded Warehouse maintained by the Commissioner and for eventual export.

To

The Officer-in-charge,
Bonded Warehouse,
Thane Municipal Corporation.

I.....(insert the full name and address of the importer)hereby for a written permission for depositing the below mentioned goods in the Bonded Warehouse maintained by the Commissioner on my behalf by the No..... on my responsibility and risk. These goods are meant for eventual export outside the octroi limits as and when required. The details given below are correct.

No and date of import document	No and description of packages	Description of the goods	Weight or quantity	Value as per original invoice	The full name and address of the consignor of the said goods	Remark
1	2	3	4	5	6	7

I hereby undertake to abide by the rules for the goods deposited in the Bonded Warehouse and to pay the fees, if any specified in that behalf, for the written permission for depositing the goods thereat.

Date.....

Signature of the Importer

Allowed to proceed with goods to the Bonded Warehouse.
The goods have/ have not been sealed and marked as follows :-

Entrance Naka Inspector/ Clerk Naka NO.....

(to be entered by the Officer-in-charge of the Bonded Warehouse)

All the goods mentioned in the above application, have been verified and allowed to be kept at this Bonded Warehouse, subject to the following conditions;-

(Here enter the conditions on the basis of the conditions approved by the Corporation under section 386 for granting permission for keeping goods at the Bonded Warehouses.)

Date.....

Officer-in-charge
Bonded Warehouse.....

The amount of Rs..... on account of fees for a written permission to keep the goods at this Bonded Warehouse for a period of..... days ending on..... has been recovered under receipt No..... dated.....

Date.....

Officer-in-charge
Bonded Warehouse.....

(Certificate for extension of the period of deposit of goods)

The period for keeping the goods kept at the Bonded Warehouse which expires on..... has been further extended to ...

Date.....

Officer-in-charge
Bonded Warehouse.....

FORM 4

(Rules 13,23 and 24)

Declaration in respect of the dutiable goods imported into the Municipal Octroi limits which are intended for temporary detention with the importer and eventual export

To

THE OCTROI OFFICER,
 Octroi Naka No
 Thane Municipal Corporation.

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

Sr. No	No. and date of import document	No. and description of packages	Description of the goods	Weight of quantity	Value plus all incidental Charges which are to be given separately	Sender's name and address in full	Remarks
1	2	3	4	5	6	7	8

Full residential/business address of the importer.

Date.....

Signature of the Importer.

I have checked the above particulars with the invoice and verified the goods, which are found to be correct. True copy of the invoice appended is verified and found to be correct. The weight or quantity of value, together with the incidental charges declared is correct. The taxable weight/ quantity/ value of the goods is and the rate of octroi.....

Date.....

Inspector / Clerk

The amount of Rs on account of deposit has been recovered under receipt No. dated.....

Date

Inspector/ Clerk.

FORM 7

(Rule 17)

Written Permission-cum-Transit pass (Duplicate)

No

The following goods are permitted to pass without an escort from Entrance Naka No.

To Exit Naka No via route-

Date and hour of arrival	Vehicle No. or Railway Receipt No. and date by Which imported	How exported	Number and description of package	Description of goods
1	2	3	4	5

Weight or Quantity	Value exported	Name of the person to whom the goods are	Whether sealed	Remarks
6	7	8	9	10

Name and full address of the importer

Recovered deposit amount of Rs. Vide miscellaneous Receipt No. Dated

Recovered written Permission-cum-Transit Pass fee Rs. Vide miscellaneous Receipt No. Dated

The goods should be exported beyond the Exit naka by A.M./P.M.

Signature of the Entrance Naka _____
Inspector
Clerk.

I hereby certify that goods mentioned above have passed outside the octroi limits this day, the of the month of19.....time a.m./p.m. in my presence under Railway Receipt No. Vehicle No.

Signature of the Exit Naka _____
Inspector
Clerk.

Received refund of deposit amount of Rs.

Date

.....
Signature of the Importer

FORM 8

[Sub-Rule (6) of rule 17]
 Written Permission-cum-Transit pass (Duplicate), when Escort is provided

No

The following goods are permitted to pass with an escort from Entrance Naka No. to Exit Naka No. via Route

Date and hour of arrival	Vehicle No. or Railway Receipt No. and date by Which imported	How exported	Description of package	Description of goods
1	2	3	4	5

Weight or Quantity exported	Value	Name of the person to whom the goods are	Whether sealed	Remarks
6	7	8	9	10

Name and full address of the importer

Recovered Escort Fee Rs. vide miscellaneous Receipt No.
 The goods should be exported beyond the Exit Naka by a.m./p.m.

.....
 Inspector
 Signature of the Entrance Naka _____
 Clerk.

I hereby certify that goods mentioned above have passed outside the octroi limits this day, the of the month of19....time a.m./p.m. in my presence under Railway Receipt No. Vehicle No.

.....
 Inspector
 Signature of the Exit Naka _____
 Clerk.

Date

.....
 Signature of the Importer

FORM 9

(Rule 19)

Intimation-cum-Application for written Permission for Export of Goods Deposit in Bonded Warehouse

To

THE OFFICER-IN-CHARGE,
Bonded Warehouse,
Thane Municipal Corporation.

Sir,

I,(insert the full name and the address of the importer) hereby declare my intention to export the goods to Through Naka No. As detailed below. Certified copies of original invoice/ invoices under which these goods were imported and of the application made at the time of import are appended herewith. Kindly grant me the permission to carry the goods to the said Naka.

Serial No.	No. and description of packages	Description of the goods	Weight or quantity	Value
1	2	3	4	5

Date of import and Deposit in bonded Warehouse	Import invoice No. and date	Name and full address of the consignee	How exported
6	7	8	9

Date

.....
Signature of the Importer

FORM 10

(Rule 19)

No.

Written permission-cum-Export pass (Duplicate)

Form : Bonded Warehouse, Thane Municipal Corporation to Exit Naka No.

Place of export

Reference pass No. and date	Mark No. and package No.	Goods	Description	
			Weight or Quantity (gross)	Value plus Incidental charges to be given Separately
1	2	3	4	5

Name of the consignee With the address	How exported	Whether sealed and / or escorted	Remarks
6	7	8	9

Deposit amount Rs. Miscellaneous Receipt No. dated Export Pass
 Fee for written permission to take the goods from the Bonded Warehouse to the Exit Naka Rs.
 Miscellaneous Receipt No., dated The goods shall be exported beyond the Exit Naka No
 by a.m./p.m.

Time

Date

.....
 Signature of the Officer-in-charge of the
 Bonded Warehouse.

Signature of the importer.

I hereby certify that, the seals were intact and the goods mentioned above have passed outside the Octroi limits this day,
 the of 19....at..... a.m./ p.m. in my presence in vehicle No.

.....
 Signature of the Export Naka Inspector/ clerk

FORM 11

(Rule 22)

Application for Refund of the Deposit Amount

To
THE SUPERINTENDENT OF Octroi,
Thane Municipal Corporation.

Sir,

I,(insert the full name and address of the importer), had deposit Rs. on vide, deposit Receipt No. dated at Bonded Warehouse / Naka No. For goods to be exported under Export pass No. dated from Exit Naka No. These goods were exported within the prescribed time limit. I enclose the Deposit Receipt and the duplicate copy of the Export pass mentioned above together with the certificate of Exit Naka Officer to that effect.

I may kindly be granted the refund of the said amount.

Dated200

.....
Signature of the Importer.

FORM 12

(Rule 24 and 25)

Intimation-cum-Application for written permission for Export of goods Temporarily detained with the Importer

To
THE SUPERINTENDENT OF Octroi,
Thane Municipal Corporation.

Sir,

I,(insert the full name and address of the importer) hereby declare my intention to export the goods to through Naka No. as detail below. Certified copy of original invoice/ invoices under which these goods were imported are appended herewith. I have produced the goods for actual verification.. Kindly grant the permission to carry the goods to the said Naka.

Sr. No. of goods (bags or cases)	Description of the goods	Quantity (Number of entrance Naka)	Date of import and No. of No. & Date	Import invoice	Deposit receipt Number and Date	Gross Weight
1	2	3	4	5	6	7

Value refunded	Amount to be Export pass granted	Number of refund the consignee	Name and Address of	How exported	Remarks
8	9	10	11	12	13

Date

Signature of the Importer

“Verified the contents and the weight as above and found correct”

Countersigned.

Octroi Officer.

.....
Signature of the refund Inspector/ clerk.

Receipt No. under which amount of octroi paid on the day of import.

FORM 13

Rule (24)

Write permission-cum-Refund Export Pass

Octroi Receipt No.-----

Date _____ 200

Sr. No. of the importer	Month and date	Name and Address of the consignee	Name and Address of bags or cases	Description of goods	Quantity (Number of)	Gross Weight
1	2	3	4	5	6	7

Value Refunded Should reach the Export Naka	Deposit to be exported	How given	Naka no	Exit by which goods/	Date and Time	Whether goods sealed or escort	Remarks
8	9	10	11	12	13	14	

Signature of the Importer.

Signature of the Octroi Officer

I hereby certify that the goods mentioned above have passed outside the octroi limits this day, the of the month 200..... Time a.m./ pm. in my presence Railway Receipt...../ Vechical No. The seals, if any thereon were intact when the goods were presented to me for verification.

Date

Signature of Exit Naka Officer.

Naka No.....

FORM 14

(Rule 28)

Application for refund of the deposit

To
THE SUPERRINTENDENT OF OCTROI,
Thane Municipal Corporation.

Sir,

I The resident of Hereby apply for refund of Deposit as per enclosed Written Permission-cum-Refund Export pass no..... dated....., as the goods mentioned in the pass were exported on..... under my intimation-cum application, dated..... I, therefore, request you to grant the refund of Rs. and oblige.

Enclosure:

Date

Signature of the Importer.

FORM 15

REQUISITION
(RULE 33)

To
A.B.
Address.

The Commissioner is satisfied that you are the Owner of the below mentioned goods that came to be imported within the octroi limits of the corporation on or aboutand 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.

Give below the full description of the goods that came to be imported according to the information received by the Commissioner.

Signature of the Commissioner

Name and description Of the goods imported original invoice 1	Weight of the goods imported 2	Value of the goods according to the 3
--	--------------------------------------	---

Name of the place from Where the goods were Imported 4	Consignor's name and address in full 5	Date or dates of import. 6
---	--	----------------------------------

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

Remarks of the Office:

Signature of the Owner.

FORM 16
(Schedule-II SR. NO.20)

Application for claiming exemption from octroi on account of returned goods

To

The OCTROI OFFICER,
Octroi Naka No.
Thane Municipal Corporation.

I/We,(insert full name and address of the importer) hereby declare that the articles.....
Imported (Description, numbers etc.) by me/ us under Goods Transport Receipt No., Railway Receipt No..... Bill of
Entry No. were dispatched by me/ us to at..... on per..... and the same have been returned
by the consignee as rejected/ returned by the carriers as undelivered/ not received by the consignee. In support of my/ our
declaration, I/We hereby enclose:-

- (1) True copy of the original bill, challan under which the goods were dispatched to up country buyer.
- (2) True copy of the rejected letter from the buyer or proof of re-dispatch by the carrier or proof of non acceptance
by the consignee.

I/ We further declare that the said articles were locally manufactured in Thane Municipal Corporation area.

In the circumstances, I/ we have to request that the said articles may be exempted from octroi.

Full residential/ business address of the Importer-----

Dated _____

Signature of the Importer.

Sd/-

Commissioner

Thane Municipal Corporation

Thane

