(iv) After the goods are booked the importer shall present the railway documents with the transit pass before the same exit octroi naka official. The official, on being satisfied that the goods shown in the railway document are the same that are noted in the transit pass, shall accept the transit pass, note the details of the railway document on the transit pass, enter the details there of in the Register maintained for this purpose and send the pass to the Octroi Superintendent. He shall also give acknowledgement to the importer surrendering the pass.

(v) The railway receipt, luggage receipt of railway ticket or any other document from the railway authorities about the receipt of the goods by them, as the case may be, shall be produced by the importer along with the transit pass within a period of three days from the date of its issue failing which the presumption will be that the goods have not been exported but have been sold, consumed or used within the octroi limits unless otherwise proved and the importer shall be liable to pay ten times the duty leviable thereon.

(c) The Municipal Commissioner may, if he deems necessary issue orders for obtaining a deposit fee equal to the duty leviable before the issue of the transit pass on certain categories of goods or from habitual defaulters who fail to surrender transit passes within the prescribed time limit Return of such deposits shall be made subject to the provisions of the municipal accounts rules for the refund of general deposits by the Octroi Superintendent immediately on presentation of an application (Form E) within three months from the date of issue of such transit pass alongwith a deposit receipt and the acknowledgement of the octroi naka official of having surrendered the transit pass if it is proved to the satisfaction of the Octroi Superintendent that such goods have been exported outside the octroi limits within the prescribed time limit. Such deposit shall be forfeited to the Corporation if those are not claimed as prescribed above

(d) In case the importer thinks that the goods would not reach the exit naka within the prescribed time he may apply well before the expiry of the time limit fixed in the pass to the exit .or entrance naka official for extension of such time limit stating reasons for his inability to export within the time given in the pass and such official shall extend the time not exceeding three hours. If the extension applied for is for more than three hours the matter should be referred to the Octroi Superintendent or Deputy Octroi Superintendent or Assistant Octroi Superintendent who may grant such extension if the demand is found to be genuine. Extension of time limit beyond twelve hours will be granted only in case of mechanical breakdown of vehicles or causes beyond the control of the importer by the Municipal Commissioner or any officer authorised by him in this behalf only on production of sufficient proof to that effect.

(e) In the case of export by railway, if the importer does not get the booking within three days, he shall inform the exit railway naka official in writting requesting for extension of the period for production of the railway receipt. Such extension shall be granted only by the Octroi Superintendent or his Deputy Octroi Supdt. or Assistant Octroi Superintendent after due enquiry. However, the maximum time limit that could be extended for production of railway receipt is 168 hours only from the time issue of transit pass.

"A" (f) If the importer fails to surrender the transit pass within the time limit specified therein it will be presumed that he has failed to export the goods beyond the octroi limits and that those have been sold, consumed or used within the octroi limits and he shall be liable to pay ten times the amount of duty leviable, unless.

(i) he voluntrarity pays single duty or intimates to the Octroi Superintendent for the appropriation of the deposit already made under rule 16(c) within 36 hours from the expiry of the period of the transit pass, or

(ii) gives intimation of such failure within 36 hours of the issue of the pass issue of the and proves to the satisfaction of the Octroi Superintendent within a week's time that such goods were actually exported beyond octroi limits within the time limit specified in the pass.

The recovery of the penal duty on the transit failed goods after deducting the deposit amount if any under rule 16(c) shall be made as laid down under chapter XII of the Corporation Act.

(g) If in some cases where the deposits are not taken and it is subsequently found that the transit pass has not been surrendered by the importer, the receovery of the penal duty may be conducted by the Municipal Commissioner 'or any other officer authorised by him in this behalf if he is satisfied that such goods have actually seen exported outside the octroi limits.

"A" (h) The Municipal Commissioner may authorise by general or special order the Octroi Superintendent or his assistants or the naka official to seal such goods or such goods of particular category or of particular, importer. He may also authorise levy of an escort fee of Rs. 2 per vehicle or as carrier in case an escort is given for such goods liable to duty of rupees five: or more and may further fix routes by which the vehicles carrying such transit goods, shall pass to the exit nakas. If the escort is not available and if the naka official deems it necessary to give an escort, the importerof the dutiable articles shall wait at the naka till the escort is available. If the goods are sealed the exit naka official shall verify such seals and shall allow the goods to pass only if the seals are found intact. Otherwise the transit pass shall not be accepted and the goods shall be detained or sent to the bonded warehouse with a report to the Octroi Superintendent. If the importer insists to take away the goods or takes away the goods he may do so this own risk of payment upto ten times the amount of duty leviable.

(i) If such goods are to be exported to the godowns of the importers at Nagpur situated within the annular space between the octroi limits and the- Corporation limit, the Municipal Commissioner may impose such restrictions as he may deem fit.

"A" Goods meant for temporary detention and eventual export - procedure to be followed.

17.(a) The goods meant for temporary detention within octroi limits and eventual export shall mean such goods that are being imported within the, octroi limits with the ultimate object of export outside the octroi limits but cannot be expoted immedietely after their import for any bonafide reasons. Such goods hall be either deposited at the bonded warethouse maintained by the Corporation for this purpose or taken away by the importer after giving requisite declaration to the naka official that such goods are meants for temporary detention with the importer and eventual export. In the later avant the full duty thereon shall be paid at the entered Naka are at the bonded warehouse in the cases of goods deposited under challan under rule 9.

"A" (b) If such goods are deposited at the bonded ware house a fee of Rs. 0.50 per quintal per day for the first seven days and Rs.1.00 per quintal per day thereafter shall be paid by the importer after the expiry of a free period of 36 hours from the time of their first entry in the octroi limit. This free period will be in addition be the period of public holidays on which the working of the bonded warehouse is closed and no warehousing fee shall be charged for such period. The bonded warehouse official shall pass a receipt for the payment made on this account. The maximum period of detention in the bonded warehouse shall be thirty days. If the goods are not removed within a period of thirty days the Octroi Superintendent shall give a notice to the importer calling upon him to take delivery of the said goods within a week. On the importer's failure to take the delivery the Octroi Superintendent may break open the packages and shall cause such goods to be sold by public auction after in an intimation to the importer well in advance if he is tracable and after due publication by affixing notice at the bonded warehouse, Central Octroi Office and the Central Office of the Corporation.

Provided that if the property detained is subject to speedy and natural decay or when the expenses of keeping in the custody including the duty leviable are likely to exceed its value, the Octroi Superintendent may auction it at any time with the orders of the Municipal Commissioner. All sales involving property the estimated value of which is Rs.200 *or* more shall be confirmed by the Municipal Commissioner.

(c) (i) After deducting the bonded warehouse fees, octroi duty due thereon and all other expenses of conducting the side the surplus sale-proceeds shall be forthwith credited to the Corporation and notice of such credit shall be given at the same time to the importer of the goods. If such importer claims the surplus by written application to the Municipal

Commissioner within three years from the date of notice given under this rule, the surplus amount shall be refunded by the Municipal Commissioner to the importer.

(ii) Any such surplus not so claimed shall be property of the Corporation.

(d) The Corporation will take such steps as it may deem fit for the safety of the goods in bond, but will not be responsible for any loss or damage to them, however, caused except upon a proof of gross negligence or misconduct of the persons in charge of the bonded ware-house. The persons using'the warehouse must make their own arrangements for the protection of their goods.

18. (a) If the importer wants to export the goods deposited in the bonded warehouse he personally or through his authorised agent shall fill in the declaration form giving all the details regarding the full name with complete address of the person to whom the goods are to be exported and shall also deposit the amount of duty leviable thereon. The warehouse Official thereon shall issue a, deposit receipt for the amount deposited and shall also issue an "export pass" (Form H) in the prescribed form in duplicate on payment of a fee of Re.0.50 and after obtaining a specimen signature of the importer or his authorised agent on the pass. T'he Official shall if deemed necessary seal the goods to be exported and shall deliver to the goods to the importer for-being taken to the taxi naka along with an escort whenever possible.

The official-in-charge of the bonded warehouse shall also mention the time limit within which and the route by which such goods shall be exported outside the octroi limit. The duration shall be so fixed in each case with due regard to the distance and transport facility but in no case it shall exceed twelve hours from time of issue of such pass.

(b) On presentation of the goods to the export naka, the official-in-charge shall first see whether the goods have been presented Within time noted in the pass and seals if any thereon are intact. Ifhe is satisfied that the goods are identical in all respect-weight, quality and quantity or any other marks-he shall endorse a certificate to that effect on both the copies of the export pass. After the goods are actually exported outside octroi limits one copy of the said pass shall be retained by him and the other copy shall be handed overtothe 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 export pass. All such copies of the export passes retained by naka official shall be returned to the Octroi Superintendent on the nextday along with the register and list in duplicate of such surrendered passes.

(c) (i) If the goods are to be exported by rail, the railway naka official shall follow the procedure as laid down below.

(ii) On verification of goods with their details in the export pass if these are found to be correct he shall stamp both the copies of the export pass "goods allowed to be taken to the railway yard" and hand over both the copies of the export pass to the importer. He will then be allowed to be take the goods to the Railway yard with an escort if available.

(iii) After the goods are booked the importer shall present the railway receipt with both the copies of the export pass, before the same railway naka officials. The. official, on being satisfied that the goods shown in the railway receipt are the same that are noted in the export pass, shall note the details of the Railway receipt on Both the copies of the export pass and 'shall follow the further procedure as laid in rule 18 (b)

(iv) If such goods are to be exported as personal luggage accompanying the importer. he shall produce luggage receipt or the railway ticket, as the case may be, to the naka official instead of the railway receipt and the latter shall note the particulars thereof on both the copies of the export pass.

(v) In case the railway receipt, luggage receipt or railway ticket as the case may be, is not produced within a period of three days from the date of booking of such goods. it will be presumed that goods have not been exported but have been sold, consumed or used within octroi limits and the importer shall not be entitled for refund of his deposit.

(d) (i) In case the goods cannot be exported within the time limit prescribed in the pass on account of the reasons beyond the control of the importer he shall apply for extension of such the limit to the Octroi Superintendent or such other officer appointed in this behalf. Such Officer shall verify the goods and after satisfying himself of the reasons of failure may extend the time limit by in no case the total peroid of extension shall exceed twelve hour.

(ii) In case the importer feels that the goods cannot be exported within such timelimit. he may deposit the goods again in the bonded ware house and apply for a fresh export pass after getting the previous one cancelled. In such a case, he will not berequired to pay a fresh deposit but shall be liable to pay the export pass fee and warehousing fees without getting allowance on initial free period of 36 hours.

(iii) In the case of export by railway. if the importer does not get the booking within the time-limit prescribed in the pass he shall inform the exit railway naka official of the same in writing requesting for extension of the prescribeed time limit. Such extension shall be granted only by the Octroi Superintendent or Deputy Octroi Superintendent or Assistant Octroi superintendent after due enquiry. The maximum time limit permissible for production of railway receipt is 168 hours from the time of issue of export pass.

"A" (e) If the importer fails to surrender the export pass within the time limit specified therein, 'A" it will be presumed that he has failed to export the goods beyond and octroi limit and that those have been sold, used or consumed within tile octroi limits and he shall be liable to the payments of penal duty upto ten times on the amount of duty leviable, unless payment.

(i) If the importer fails to surrender the export pass within the time limit specified thereon, it will be presumed.

(i) He voluntarily pays' single duty or intimates to the Octroi Superintendent for the appropriation of the deposit already made under rule 18(a) within 36 hours from the expiry of the period of the export pass, or

(ii) Gives intimation of such failure within 24 hours of the issue of the pass and proves to the satisfaction of the Octroi Supdt. within a week's time that the goods were actually exported beyond octroi limits within the timelimit specified in the pass. The recovery of the penal duty on sub such goods after deducting the deposit amount, if any, wider rule 18(a) shall be made in accordance with the provisions of Chapter XII of the Corporation Act.

19. The importer claiming the refund of the deposit amount shall apply for refund in the prescribed amount shall apply for refund in the prescribed form (Form) with the export pass duty endorsed by the exit naka official and the deposit receipt to the Octroi Superintendent on any working day between 11 a.m. and 3 p.m. within a period of such goods. The Octroi Superintendent on being satisfied that the claim is in order shall refund he amount immediately from the permanent advance held by him.

20. The amount of deposit if not claimed within the prescribed period shall be forfeited and credited to the Corporation fund.

Procedure to be followed in dealing with the goods meant for temporary detention with the importer and eventual export and for claiming refund of octroi duty paid thereof.

21. (a) The importer who imports goods that are meant for temporary ten detention and eventual export and who wishes top detain then at his residence or godown within octroi limits may do soon giving a declaration (form J) to that effect and on payment of full octroi duty payable thereon.

"A" (b) 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 Octori superitendent inthe presence of the official deputed for this purpose by the Superintendent on payments in advance or Rs. 5 per day or a part thereof. Such goods, if necessary, shall be formed into packages which shall be sealed and marked by the official so deputed.

22.(a) The importer shall declare his intention in the prescribed form (Form K) to export the dutiable goods detained with him under rule 21, giving necessary details and produce such goods for verification on any working day between 11 a.m. to 5 p.m. except

Saturday and on Saturday between 11 a.m. to 3p.m. at the Central Octroi office or at any other branch offices as may be established by other/ branch offices as may be established by the Municipal Commissioner for the purpose.

(b) A separate intimation should be given by such importer for his own goods. One such intimation shall be sufficient for single consignment whether such consignment contains goods of one description or more. If the consignment contains goods of different description, they shall be separately detailed in the intimation. Not more than one intimation for export shall be given by the importer for the goods passing through an exit naka in a day.

(c) No such intimation shall be accepted unless it, is complete in all respects and is signed by the importer himself or by a person authorised by him in writing in this behalf.

"A" (ii) it is made within 60 days from the date of import of such goods within the octroi limits. If the last day for submitting the intmation falls on a public holiday such intimation may be accepted on the succeeding working day.

(iii) it is supported by the official receipt for the octroi duty paid at the time, of import and is accompanied with the original invoice, if any, filed at the time of import.

(iv) the goods produced for inspection, or intended to be exported are indentical with what they were at the time of import.

(v) the exporter and importer of these goods are one and the same person and such articles have not undergone change of hands as defined.

23. (a) On receiving such intimation under the preceding rule and on arrival of the goods intended for export the Octroi Superintendent, his Deputy or 'Assistant Superintendent shall -

(i) satisfy himself that all the conditions as detailed in rule 22 are fulfilled.

(ii) verify the goods actually produced for inspection and it found to be identical with description in the intimation and in the relevant import invoice. it any, or in the import declaration and in the export invoice as well and he shall seal and work such goods whenever deemed necessary.

(iii) issue the refund export pass (Form L) an acknowledgement of the importer of having received the same and deliver it to the importer.

(b) The importer accompanied by an escort, if provided by the Corporation will then take the goods beyond the Octroi Limit through th export naka within the timelimit and by the route specified in the refund export pass, and shall present the same to the exit naka official with the refund export pass. The timelimit shall be fixed with due regard to the distance of the exit naka from the Central Office or the Branch Officers, but in no case it shall exceed twelve hours from the hours of issue of the refund export pass.

24. The official at the exit naka on presentation of such goods as well as refund export pass shall satisfy that -

(i) the refund export pass as well as goods are presented within the prescribed time limit.

(ii) the seals or marks if any, are intact.

"A" (iii) the goods actually tally with those mentioned in the refund export pass.

On being satisfied he shall make relevant entries in the register, obtain signature of the importer thereon. sign a certificate as prescribed on the refund export pass, deliver the same to the importer and allow the goods to pass beyond octroi limits.

25. If the goods are not presented at the exit naka within the time limit the naka official shall refuse to give the certificate. In such cases the importer may get the goods reverified by the Superintendent, Deputy or Assistant Superintendent who shall endorse the time of his second examination in red ink and also extend the timelimit. If the verified goods are presented at the exit naka with the refund export pass within the timelimit allowed after reverification of the goods the procedure laid down in the preceding rule 24 shall be followed.

26. (a) If such goods are to be exported by rail the railway naka official shall

(i) first satisfy himself on the three counts mentioned in rule 24

(ii) make relevant entries in the register and obtain signature of the importer thereon and sign a requisite'certificate on the refund export pass

(iii) stamp the refund export pass "Export is not complete unless the exporter presents the railway receipt, luggage receipt or railway ticket". and

(iv) allow the exporter to take the goods to the railway yard under excort if available.

(b) After the goods are booked the importer shall present the railway receipt to the same naka official alongwith the refund export pass within three days from the date of booking. The naka official shall satisfy that goods booked are the same that were described in the refund export pass and thereafter note the particulars of the railway receipt on the pass, endorse it "Export Complete", sign and date such endorsement and deliver the refund export pass to the importer. Similar procedure should be followed, if the goods are exported as personal luggage on production of the luggage receipt or railway ticket.

27. The Municipal Commissioner may permit certain wholesale dealers and traders and traders to export goods without actual verifiction at the Central Octroi Office or branch offices as prescribed under rule 23 (a) (ii) by opening the packages of such goods and to obtain refund export pass for the 'goods detailed in the export invoices. It shall always be open to the Octroi Superintendent, Deputy Octroi Superintendent or Assistant Octroi Superintendent or any other official authorised in this behalf by the Municipal Commissioner to open the packages and to verify the goods with export as well as import invoice at any time in which case the exporter shall open the packages for varifiction. In cases of actual misuse of such facility such importer shall be liable for prosecution. If there is reason to believe that such importer abuses this concession the Municipal Commissioner ,may withdraw such facility.

28. The Municipal Commissioner may permit such importer who exports goods in large quantities through railway, not to bring the goods to the Central Octroi Office or branch office for varification as prescribed under rule 22(a). The export pass in such cases, will be issued after receiving an application in the prescribed form. The railway naka official shall verify the goods and note the nature, contents and weight thereof on the reverse of the refund on export pass before they are allowed to be taken to the railway yard. After the goods are booked, the importer will present the railway receipt and the refund export 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 will send a bill for refund based on the weight given in the railway receipt which will be checked with the refund export pass, refund being granted in accordance with the weight as entered in the refund export pass. This rule will be applicable in respect of goods on which duty is realised by weight.

REFUNDS

29. (a) Every importer of goods, who has paid octroi tax in it at the time of their import into octroi limits under rule 21 (a) shall be entitled to a refund of duty subject to the provisions of rule 31 (b) equal to 90 per cent of he duty paid by him on such goods, when it is exported by him out of the octroi limits without being sold, consumed or used within such limits provided that No refund shall be given -

(i) If the claim for refund is made after expiry of seven days from the date of export subject to the provisions of rule 28 provided that the Municipal Comissioner may extened this timelimit to 15 days by a special or general order.

(ii) If the goods are not exported out of the octroi limits within a period of 60 days from the date of their import.

(iii) If the export is not supported by a duly certified refund export pass.

(iv) If all the conditions in rule 22(c) are not satisfied.

(v) If the amount to be refunded is less than rupee one.

(vi) If the amount claimed as refund is not withdrawn within three months from the date of intimation to the importer to the effect that the amount may be received by him.

(vii) If the goods exported were not declared to be intended for temporary detention with the importer and eventual export at the time of import.

Explanations :- The good shall be deemed unless contrary is proved to have been imported for sale, consumption or use within the octroi limits if they are not exported outside the octroi limits within 60 days of their import.

(b) This rule will apply to the goods that are imported from the date, these rules come into force.

30. (a) The application for refund of octroi duty shall be made in the prescribed form (Form M) by the importer himself or by his duly authorised nominee in this behalf in writing on any working day between 11 a.m. and 3 p.m., at the Central Octroi Office only within seven days from the date of actual export. If the last day for claiming the refund falls on public holiday such application shall be accepted on the next working day.

(b) Such application shall be accompanied by the duly certified relevant refund export pass and shall contain reference to the connected export intimation already given by the importer. There shall be separate application for-each refund export pass.

(c) If the refund application is.in order and satisfies all the conditions detailed in rule 29 the amount of Refund should be conetaly determined subject to the limitations prescribed in the subsequent rule.

31. (a) When the refund is claimed in respect of the goods on which duty is leviable advalorem, 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 locai market on the day of export.

(b) In case the weight. number quantity or value of goods actually exported ported do not agree with the details given in the intimation or export invoice and if in the opinion of the Octroi Superintendent the difference is more than 12.5 per cent, the refund equal to half the amount of tax paid on actual export shall be granted. This will not prevent a criminal prosecution in any case in which it may appear desirable by the Octroi Suptd.

32. Refund shall also be allowed in the following circumstances ;

(a) When the rate, at which duty is levied incorrect due to mistake of the naka official or subsequently adjudicated to be incorrect by the Octroi Superintendent on an application made by the importer in this respect.

(b) When the weight on which the duty is recovered is incorrect in view of the reweighment that may have been taken at the station before delivery or at the naka:

Provided that the application for refund is made within fifteen days from the date of payment of such duty and is accompanied with a receipt for the duty as paid.

(c) When any consignment'or a part thereof on which duty has already been paid, has not been delivered by the railway administration and the importer or his representative produces evidence to show that the railway administration have paid to him the value of the goods not delivered and have refunded the freight, if charged in advance thereon:

Provided that the importer or his representative has preferred his claim in wiriting so as to reach the Municipal Commssioner within 30 days calculated from the date of the payment' made by railway authorities for the missing goods. Provided further that the importer gives prior intimation of non-receipt of such consignments or a part thereof within a 15 days from the date of payment of duty thereon with a certificate from the railway authorities that such consignments or a part thereof were not delivered to the importer.

33. The application for refund of duty paid on the :

(i) machinery brought for repairs under rule miscellaneous (2) of the impossition

(ii) cloth and yarn brought for dying and chassis brought for body building under rule miscellaneous (3) of the imposition and exemption rules.

Shall be made within seen days from the date of export of such goods and shall be accompanied by the documents prescribed under these rule. If the claim is found to be in order the amount shall be refunded to the importer.

34. All applications for refund shall be dealt with in the manner prescribed in these rules before the refund is sanctioned.

35. A permant advance for payment or refunds shall be maintained by Octroi Superintendent.

36. All refunds prescribed under the rules shall be sanctioned by the Municipal Commissioner or by any of the officer not below the rank of Octroi Superintendent so empowered by the Municipal Commissioner.

OCTROI FREE-ZONE

37. (i) The Corporation may establish "Octroi Free Zone" where the Firms or Distributing Agencies may be allowed to import and keep such goods in the godowns specially created for this purpose on the terms and conditions that may be imposeed by the Corporation.

(ii) The importer shall give all the details of the goods that he intends to keep in the Octroi Free Zone and file a declaration in a special form at the import naka alongwith the original invoices.

(iii) After due verification the entrance naka official shall seal the goods and send those with a special escort to the Octroi Free Zone godown. Such despatches will be made only during 10 a.m. to 6 p.m.

(iv) On receipt of such goods the Inspector-in-charge of the Octroi Free Zone godowns shall verify such goods in the presence of the importer take an entry in the stock register to be signed by both the inspector and the importer or his authorised agent and admit those in the godown.

(v) Such goods shall be kept in these godowns at the entire risk of the importer and, the Corporation shall not be responsible in anyway for the safety of these goods.

(vi) The goods shall be taken out from these godowns only in the presence of the importer and the Inspector-in-charge and while removing shall be dealt within the manner as if the goods are entering into the octroi limits for the first time and the procedure laid down in the relevant rules will be followed. A regular naka shall be maintained at the entrance of such Free Zone Area.

MISCELLANEOUS

38. Duty shall not be levied at the time of import on goods imported for manufacturing purposes in the Nagpur Central Jail, which is situated within the limits of the Nagpur Corporation. The goods so used for the manufacturing articles actually sold by such jail to the public will, however, be taxed. At the close of each quarter, the Superintendent of the Jail shall forward to the Nagpur Corporation a statement showing the amount of dutiable raw material (goods) used in the articles sold to the public during the quarter, and shall send the amount of duty leviable thereon. Such manufactured articles as are used in the jail or supplied to other Jails shall be exempt from duty.

"A" 39 Octroi duty shall be paid at the import naka on the goods imported for sale, use or consumption within the city t\by the Maharashtra State Road Transport Corporation and the refund of such duty may be granted on the goods that are exported without being used or consumed within a period of three months from the date of their import on the certificate of the Manager or Assistant Manager, such exports must, however, be made under the supervision of the officer duputed by the Octroi Superintendent on payment of a fee of Rs. 5 per day or a part thereof.

39-A. (a) The Municipal Commissioner, may subject to such conditions and safeguard as may be found necessary, permit the Oil Companies of Nagpur to import dutiable; articles, without paying duty at the outpost and allow the said Companies to submit a monthly statement showing the imports and exports of dutible artidas effacted by them during the month. Such monthly statement shall be sent to the Municipal Commissioner regularly, before the 5th day of ensuing month. The Municipal Commissioner after scrutinising the statement settle the account and ascertain the octroi ,duty payable to the Corporation. At the time of settling the account, the export made during a particular month shall be deducted from the import made in the said month and the duty shall be levied on the balance.

(b) The Manager or Superintendents of the Oil Companies shall give such information or details as the Municipal Commissioner may from time to time deem necessary and shall make such deposits as the Municipal Commissioner may consider sufficient to cover the amounts which may at any time be due .or likely to be due.

(c) Any Amount found to be due to any Oil Company after settling the account as provided in Sub-Rule (a) may, if not paid by the Oil Company, be recovered by the Municipal Commissioner from the deposit referred to in sub-rule (b) or if the said deposit be in-sufficient then the manner provided in Chapter XII of the Act. (Vide Resolution No. NMC-5467-52009-C,16th July, 1970).

40. Octroi duty shall be paid-at the import naka on the goods imported for sale to the public by the Manager of the Government Emporium, and the refund of such duty may be granted on'the-goods that are exported without being sold within a period of three months from the date of their import on the certificate of the Manager. Such export must, however, be made under the supervision of the officer deputed by the Octroi Superintendent on' payment of a fee of Rs. 5 per day or a part thereof.

41. (1) In the case of non-payment of octroi duty legally due on demand by any officer or official of the Octroi Department authorised in this behalf by the Municipal Commissioner, such officer or Official may seize any goods on which the octroi duty is chargeable which are in his opinion of sufficient value to satisfy the demand together with the expenses incidental to the seizure, detention and eventual, sale, if necessary of such goods or part thereof and may detain the same. He shall thereupon give the person in possession of the said goods a list of the property seized together with a written notice.

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

(3) If case the person from whose possession the property is seized pays the octroi duty due together with all the incidental charges to the auctioning authority before the auction is complete property shall be returned to him.

(4) If no such octroi duty is tendered is made the property seized may be sold by public auction. In case the estimated value of such property is Rs. 200 or more such sale shall be confirmed by the Municipal Commissioner.

(5) After deducting the amount of octroi duty due thereon and the expenses incidental to the seizures detention and sale of such property the surplus shall be forthwith credited to the Corporation funds and notice of such credit shall be given at the same time to the importer of the goods such importer claims the surplus by written application within three years from the date of notice given under this rule, the surplus amount shall be refunded to him by the Municipal Commissioner. Any such surplus not so claimed shall be the property of the corporation.

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

42. The Municipal Commissioner may grant regards to the informants who are not the employees of the Corporation for giving information leading to the detection of cases of evasion of octroi duty. He may also grant rewards to the employees of the Corporation

for detection of outstanding cases of evasion involving duty amounting to Rs. 200 or more in one detection or where outstanding courage skill has been shown by the employee in detection of evasion of octroi duty.

43. Every person, importing or exporting goods, if required at any time by the Superintendent or Deputy or Assistant Superintendent of Octroi or by any officer authorised by the Municipal Commissioner ion this behalf to produce any document, made statement or furnish information regarding the goods imported pr exported by him, shall be bound to produce them, give statement or furnish information as the case may be, to the best of his knowledge and belief.

"A" 44. If it is proved' at any time to the satisfaction of the Municipal Commissioner that the importer has not paid any octroi duty or failed to pay full octroi duty, he may, after giving sufficient notice to show cause why ten times duty on such goods shall not be recovered from him and after taking into consideration the importer's explanation, may recover up to ten times duty leviable in accordance with provisions of Chapter XII of the City of Nagpur Corporation Act. Such importer shall also be liable for prosecution.

45. (1) When the Municipal Commissioner or the officer authorised in this behalf by the Municipal Commissioner is satisfied that it is necessary in the interest of the Corporation revenue to issue a requisition requesting any importer or a dealer within the limits of the Corporation to file a declaration in the prescribed form regarding the imports made by him or by his agent during a specific period of dutiable articles within the octroi limits such a declaration duly signed by the importer shall be submitted by him to the Municipal Commissioner within a fortnightfrom the date of receipt of such requisition. If the Municjpal Commissioner or the officer authorised by him in this behalf has reasons to believe that. Such a declaration is false or otherwise incorrect, it shall be competent for the Municipal Commissioner or the officer authorised by him in this behalf to require such importer to produce in the municipal office within such reasonable period as the Municipal. Commissioner shall prescribe such account books and furnish relevant extracts of the said account-book under.his signature.

"A" (2) If the Commissioner ongoing through the accounts is satisfied that due amount of octroi duty has not been paid by the importer concerned, the Commissioner may call upon the importer to pay up to ten times the amount of octroi duty evaded and he shall be bound to comply with such demand.

(3) if the amount is not paid on demand, it shall be recoverable by distress and sale of the moveable property or by attachment and sale of the immoveable property of the importer as prescribed under chapter XII of the City of Nagpur Corporation, Act, 1948 (II of 1950).

"A" 46. The Municipal Commissioner may depute any officer or official for going outside the municipal limits for investigation of the offences committed under these rules.

"A" 47. An infringement of rules 8(a), 8(b), 8(c), 9, 10(c) and (d), 11 (b), 11 (c) , 13(d), 13(g), 14(a) I 14(b), 14(f), 14(h), 16(b) (v), 16(f), 16(h), 31 (b), 41,43,44 and 45 shall be punishable with fine which may extend to R s. 500.

FORM A

Application under Rule 9 (Note) for premission to deposit goods in Bonded Warehouse.

To.

The Officer-in-charge,

Naka No. ....

I .... am carrying dutiable articles in .... as per voucher/details attached herewith, Since I do not know the complete details of these goods nor do I know whether these goods are meant for use in Nagpur or to be exported outside Nagpur, I want to deposit these goods in the bonded warehouse on my own risk and responsibility. I may, therefore, be permitted to deposit these goods in the bonded warehouse, Nagpur. I will carry these goods under the escort if given and will be. responsible for keeping the seals, if put by the Naka official, intact.

Applicant,

Address ....

FORM B
Declaration under Rule 9 (i) (a)

To,
The Official-in-Charge,
Naka No. .... / Bonded Warehouse, Nagpur Corporation.

I .... (insert the full name and address of the importer), declare that the belowmentioned e of goods noted hereunder is true and correct and is according to the original invoice true copy of which is filed herewith to the import Naka official and the said ce fully covers all the goods imported by me today as per R/R No. .... date .... month .... year .... or vehicle No. .... her undertake to produce the said invoice for your inspection whenever demanded by you within one year from today. Invoice is not received by me.

al	Railway receipt No., date & station or Vehicle No.	Number and description of packages.	Description			Sender's Name and address in full	Remarks, if any (to be filled in by the office)
			Goods	Weight	Value plus in incidental Charges which are to be given seperately.		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs. P.		

esidential/business address of the importer ....

Signature of the Importer.

I have checked the above particulars with the invoice & vertified the goods which are found to be correct. True copy of the appended is verified and found to rrect. The weight or value together with the incidential charges declared is correct. The taxable value of weight of the goods is .... & rate is ....

....

Inspecctor/Daroga/Moharir

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

....

Moharir.

FORM C

Declaration and undertaking to be given by the Importer of the goods meant for immediate export, i.e. goods in transit under Rule 9(i)(b)

To,
The Official-in-Charge,
Naka No. .... / Bonded Warehouse, Nagpur Corporation.

I .... (full name of the importer), residing at .... hereby declare th the goods noted in the table below are imported by me on date .... month .... year .... at .... a.m./p.m. at .... import naka (name the import naka). The details of the goods imported by me are given in the table below and they are correct. The goods imported by me are not being imported your octroi cordon for consumption, use or sale but they are goods in transit and are meant for immediate export outside your octroi limits to .... (nam of the place where the goods are being exported).

No. of vehicle or R.R. No. and date	Number and description of packages	Description of the goods	Weight	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 convered.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Rs.		

I hereby undertake -

(1) to carry the said goods outside the octroi cordon of the Corporation within .... hours from the time of import in accordance with the conditions ar the manner prescribed for the
export of the goods meant for immediate export.

(2) to carry the said goods direct to the export naka under municipal escort if given and by the prescribed route only without making any hald 'en-route' the export naka without
breaking bulk or quantity of the goods imported and without change of hands.

(3) to see that the seals if any, put on the Vehicles of the goods are kept in tact till these are passed through the exit naka.

Driver's Licence No. ....

Residential or business address of the importer ....

Date of Import ....

Time of Import ....

Signature of the Importer
Date ....

FORM D

Transit Pass (Duplicate)

No. ....

From Naka No. ....

(Under rule 16(a) for goods meant for immediate

Transit Pass fee Rs. 1.

To Naka No. .... (Export).

Place of export ....

Date & hours of arrival	Vehicle No. or R/R No. and date by which imported	How exported	Number & description of package	Description of goods	Weight	Value	Name of the person to whom the goods are exported	Whether sealed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Name & full address .... of the importer.

Recovered deposit amount Rs. .... vide Misc. Receipt No. .... dt. ....

Recovered escort fee Rs. .... vide Misc. Receipt No. .... dt ....

Recovered sealing charges Rs. .... vide Misc. Receipt No. .... dt ....

The goods should be exported beyond and exit nake No. .... by .... a.m./p.m. on ....

Signature or Import Naka Moharir

I hereby certify that the goods mentioned above have passed outside the octroi cardon this day the .... of the month .... 200 .... time .... a.m./p.m. in my presence under R/R No. / Vehicle No. ....

Dated ....

Signature of Export Naka Moharir

FORM E

Application for refund of deposit amount under rule 16(c)

To,
The Octroi Superintendent,
Nagpur Corporation, Nagpur.

Sir,

I had deposited Rs. .... on .... vide Deposit Receipt No. .... dated .... at Naka No. .... for goods meant for immediate e under Transit Pass No. .... dated .... Such goods were exported outside the octroi limits within the prescribed time limit. I herewith attach the Deposit re No. .... dt. .... and an acknowledgement of the export naka official. I may kindly be granted the refund of the said amount.

Dated ....

Signature of the Importer

FORM F

Declaration under rule 9(i) (c) read with rule 17(a) for goods meant for temporary detention in the Bonded Warehouse, and eventual export.

To,
The Officer-in-charge,
Bonded Warehouse, Nagpur Corporation.

I, ... (insert name in full and address of the importer) decclare that the below-mentioned goods have been deposit in the Bo Warehouse on my behalf by the .... (transport agency's name or driver's name) in Truck No. .... on my responsibility and risk. These are meant for eventual export outside the octroi limits as and when required. The details given below are correct.

No. or Vehicle or R/R No. and date, Challan No. and date (1)	Number & description of packages (2)	Description of the goods (3)	Weight (4)	Value as per original invoice (5)	The full name and address of the consignor of the paid goods. (6)	Remarks (7)

I hereby undertake to abide by the rules 17, 18 and 19 for the goods deposited in the Bonded Warehouse.

Nagpur :

Date :

Signature of the Importer

FORM G

Declaration under rule 18(a) for export of goods deposited in the Bonded Warehouse.

To,
The Officer-in-charge,
Bonded Warehouse, Nagpur Corporation.

I, ... (name in full and address of the importer) hereby declare that the goods detailed below are to be exported to the consignee mentioned below. I am ready to make the requisite deposit and abide by the relevant rules in this connection. I may kindly be granted export pass.

Reference of the articles in Form 'F'	Number or packages of articles	Goods	Description Weight	Value plus all incidential charges to be given separately	Consignee's name and address	Mode of exportation	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.			

Nagpur :

Date : Signature of the Importer

Checked the goods as per above table and found correct. Seal the goods and give escort, if available. Issue Export Pass after recovering deposit amount Rs. .... and sealing and escort fee Rs. ....

Signature of Inspector or Daroga-in-charge

Packages, sealed, Sealing fee Rs. ...., Misc. Receipt No. .... Excort given .... escort fee Rs. .... Misc. Receipt No. .... Deposit amount Rs. .... Miss. Receipt No. .... Export Pass No. .... dt. .... issued.

Signature of the Moharir or Daroga

No. ....
Export Pass Fee Re. 0.50

FORM H

Export Pass (Triplicate)

(Under rule 18(a) for goods deposited in Bonded Warehouse for temporary detention and eventual export.

From Naka No. .... To Naka No. .... Place of Export ....

Reference to Challan No. & date	Mark No. & Packages number	Description						
		Goods	Weight	Value including incidental charges to be shown separately	Name of the consignee with address	How exported	Whether sealed and/or escorted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.				

Deposit amount Rs. .... Miscellaneous Receipt No. .... date ....
Escort fee Rs. .... Miscellaneous Receipt No. .... date ....
Sealing fee Rs. .... Miscellaneous Receipt No. .... date ....

The goods shall be exported beyond the exit Naka No. .... by .... a.m./p.m. on .... time ....

Date ....

Signature of Bonded Warehouse Moharir

I hereby certify that the seals were intact and the goods mentioned above have passed outside the octroi cordon this day the .... of .... at .... a.m. / p.m. in my presence under vehicles No. ....

Date ....

Signature of the Export Naka Moharir

FORM I

Application for refund of deposit amount under rule 19

To,
The Octroi Superintendent,
Nagpur Corporation, Nagpur

Sir,

I had deposited Rs. .... on .... vide deposit receipt No. .... dated .... at Naka No. .... for goods to be exported under Export ss No. ....

ted .... issued from Naka No. .... / Bonded Warehouse. Such goods were exported outside the octroi limits within the prescribed time limit. I rewith attach the Deposit Receipt No. .... dated .... and the duplicate copy of the above export pass together with the certificate of Exit Naka icial to the effect.

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

Date ....

Signature of the Importer

Note :- Cross out the portions that are not required.

FORM J

Declaration under rule 9(i)(c) read with rule 21(a) for goods meant for temporary detension with the importer and eventual export

To,

The Official-in-charge,

Naka No. .... / Bonded Warehouse, Nagpur Corporation.

I .... (full name and address of the importer), hereby declare that the below-mentioned goods are meant for temporary etention with me for eventual export outside octroi limits. I am willing to pay the full octroi thereon and may claim refund according to rules if these goods are exported utside limits within 60 days from the date of their import. The below-mentioned details are true and according to the original invoice, true copy of which is filed herewith nd the same invoice covers all the goods imported by me as per R/R No. .... dt. .... I further undertake to produce the said invoice for your inspection henever demanded by you within one year from today.

erial o.	Railway receipt No., date & station or Vehicle No.	Number and description of packages.	Description: Goods	Description: Weight	Value plus all charges which are to be given seperately.	Sender's Name and address in full	Remarks, if any (to be filled in by the office)
)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs. P.		

Full residential/business of the Importer ....

Signature of the Importer

I have checked the above particuars with the invoice and verified the goods which are found to be correct. True copy of the invoice appended is verified and und to be correct. The weight or value together with the incidential charges declared is correct. The taxable value or weight of the goods is .... and rate is ....

Inspector / Daroga / Moharir

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

ate ....

Moharir

FORM K

Intimation under rule 22(A) for export of goods temporarily detained with the Importer

To,

The Octroi Superintendent,

Nagpur Corporation, Nagpur.

Sir,

I .... (name and address in full of the importer), hereby declare my intention to export the goods to .... through N No. .... as detailed below. The certified copy of original invoices under which these goods were imported are appended herewith. I have produced the go for actual vertification. Kindly grant me the Refund Export Pass.

Serial No. (1)	Description of goods (2)	Quantity Number of bags or cases (3)	Date of import & entrance naka (4)	Import Invoice No., date & (5)	Receipt No. date (6)	Gross Weight (7)	Net Weight (8)

Value (9)	Amount to be refunded (10)	No. of referred export pass granted (11)	Name and address of the consignee (12)	How exported (13)	Remarks (14)
Rs.	Rs.				

Dated ....

Signature of the Importer

Verified the contents and the weight as above and found correct

Countersigned.

Signature of the Refund Daroga

Assistant Octroi Superintendent

Receipt No. ....

FORM L

Refund Export Pass Under Rule 23(a)

Receipt No. ....

Date ....

Serial No. (1)	Month and date (2)	Name & Address of the importer (3)	Name & Address of the consignee (4)	Description of bags & cases (5)	Quantity Number of bags & cases (6)	Gross weight (7)	Net weight (8)

Value (9)	Duty to be refunded (10)	How exported (11)	Exit Naka No. (12)	Date & time by which the goods should reach the export naka. (13)	Goods whether sealed or escort given (14)	Remarks (15)

1. Recovered escort fee of Rs. ...., vide Miscellaneous Receipt No. .... dated ....
2. Recovered sealing charges of Rs. ...., vide Miscellaneous Receipt No. .... dated ....

Signature of Daroga

Signature of the Octroi Superintendent

I hereby certify that the goods mentioned above have passed outside the octroi limits this day the .... of the month .... 20 time .... a.m./p.m. in my presence under R/R No. .... Vehicle No. .... The seals, if any, thereon, were intact when the goods were presented to me for verification.

Date ....

Signature of the Exit Naka Official,
Naka No. ....

F/N/ 5-B

FORM M

Refund application under rule 30

To,

The Octroi Superintendent,

Nagpur Corporation, Nagpur.

Sir,

I, ... the resident of .... hereby apply for refund of octroi duty as per enclosed export pass No. ...... and dated .... as the goods mentioned in the pass were exported outside Nagpur on .... under my intimation, dt. .... i, therefore, rec you to grant the refund of Rs. .... and oblige.

Encl. :-

Dated ....

Signature of the Importer

By order and in the name of the Governor of Maharas

B. V. LAUD,

Deputy Secretary to Government

CITY OF NAGPUR CORPORATION ACT, 1948

No. NMC-2484-363-CR-50-84-UD-23 - In exercise of the powers conferred by sub- section (3) of section 114, read with clause (e) of sub-section (1) of section 114 and clause (t) of sub-section (2) and sub-section (4) of section 420, of the City of Nagpur Corporation Act, 1948 (II of 1950), and all other powers enabling it in this behalf the Government of Maharashtra hereby makes the following rules further to amend the rules for assessment, collection and refund of a cess (Octroi duty) on animals or goods brought within the City of Nagpur for sale, consumption or use therein, imposed under clause (e) of sub-section (1) of section 114 of the said Act and for prevention of evasion thereof, published under Government Notification, Urban Development and Public Health Department No. NMC-5361-29573-C, dated the 16th May 1966, the same having been previously published as follows :

2. These amended rules shall come into force with effect from the 1st day of Dec. 1985.

RULES

1. These rules may be called the Assessment, Collection and Refund of the Cess (Octroi duty) etc. (*Amendment) Rules, 1984.

2. In rule 1 of the Octroi Rules for the assessment, collection and refund of the cess (Octroi Duty), imposed under section 114 (1) (a) of the city of Nagpur Corporation Act, 1948 and for prevention of evasion thereof, on goods and animals brought within the octroi limits of the Nagpur Corporation for sale, consumption or use therein, (hereinafter referred to as "the principal rules"), in clause (7) for the words, "the exist naka" the words "the exist naka or without unloading from the vehicles any of the goods intended for export," shall be substituted.

3. In rule 7 of principal rules, after clause (b) the following clause shall be added, namely :-

"(e) The Corporation may for the convenience of importers, provide weigh bridges at Octroi Naka for weightment of goods in motor trucks or similar heavy vehicles, on payment of fees to be fixed by the Municipal Commissioner, from time to time for each type of vehicle." Such fees in all cases shall be payable by the importers.

4. In rule 10 of the principal rules, after clause (a) the following explanations shall be added, namely :-

Explanation I - The cost price shall not, in any case, be less than the amount declared for the purpose of assessment of customs duty, insurance, excise duty or sales tax, as the case may be.

Explanation II - Where goods are imported into Octroi limits for being taken to a Bonded Warehouse, whereby the leavy of customs or excise duty is deferred by the Central or state Government until goods are released from Bond, Octroi duty on such goods shall be charged on provisional basis at the entrance naka on the cost price of the goods plus incidental expenses. When such goods are released from the Bonded Warehouse, the octroi duty shall be reassesed on the basis of the value of the goods plus customs or excise duty or both. The difference in octroi duty over the provisional assessment shall be recovered from the importers at the time of release.

5. In rule 13 of the principla rules, in clause (g) for the words "shall be liable for" the words "shall be liable for payment of ten times octroi duty and also for," shall be substituted.

6. In rule 14 of the principal rules :-

(a) for the words and figures "up to 12.5 percent", the figures and words "12.5 per cent" shall be substituted.

(b) After clause (f) the following shall be inserted, namely :-

"(ff) In case the goods are not removed after payment of penal duty as provided in clause (f), within a period of thirty days, the Octroi Superintendent shall give a notice to the importer calling upon him to take delivery of the said goods within a week. If the importer fails to take delivery within a week the Octroi Superintendent may open the packages and shall cause such goods to be sold by public auction after intimating to the importer well in advance and after due publication by affixing notice at the Bonded Warehouse, Central Octroi Office and Central Office of the Corporation."

7. In rule 16, of the principal rules :-

(a) in clause (f) for the words "Pay up to ten times", the words "Pay ten times" shall be substituted.

(b) in clause (h), for the words "Payment up to ten times", the words "Payment ten time" shall be substituted.

(c) For clause (i) the following shall be substituted, namely :-

"(1) It is found that the vehicle carrying the goods meant for export is passing through a route other than that specified in the transit pass or if the vehicle has made a halt enroute to the exit naka or is found unloading from the vehicle any of the goods intended for export, the exporter shall be liable to pay ten times the amount of duty leviable on those goods."

8. In rule 17 in clause (b) of the principal rules :-

(a) for the words and figures "fee of Rs. 0.25" the words and figures "fee of Rs. 0.50" shall be substituted.

(b) for the words and figures "and Rs. 0.50" the words and figures" and Re. 1.00" shall be substituted.

9. In rule 18 of the principal rules in clause (e) for the words "penal duty up to ten times", the words "penal duty ten times" shall be substituted.

10. In rule 21 of the principal rules, in clause (b), for the words and figure "advance or Rs. 5 per day" the words and figures "advance of Rs. 25 per day" shall be substituted.

11. In rule 22 of the principal rules, in clause (c), in sub-clause (ii), for the words and figures "within 60 days", the words and figures "within 90 days", shall be substituted.

12. In rule 24 of the principal rules, in clause (iii), the words and the export invoice or bill" shall be added at the end.

13. In rule 39 of the principal rules, for the words and figures "fee of Rs. 5 per day", the words and figures "fee of Rs. 25 per day" shall be substituted.

14. In rule 40 of the principal rules, for the words and figures "fee of Rs. 5 per day" the words and figures "fee of Rs. 25 per day" shall be substituted.

15. In rule 44 of the principal rules, for the words "recover up to ten times duty", the words "recover up to ten times duty" shall be substituted.

16. In rule 45 of the principal rules, in clause (2) for the words "pay up to ten times the amount," the words "pay ten times the amount", shall be substituted.

17. After rule 46 of principal rules, the following rule shall be inserted, namely :-

"46 A. Notwithstanding anything contained in these rules, the Muncipal Commissioner may, at his discretion, in the event of any genuine difficulty to any importer, for reasons to be recorded in writing, pass an order as to reduction in the rate of octroi duty or the rate of penal octroi duty or in such other cases while implementing the rules."

18. In rule 47 of the said rules, for the figures, brackets, and letters "14(h), 16(b)(v), 16(h)", the figures, brackets and letters "14(n), 16(b)(v), 16(h), 16(i)" shall be substituted.

By order and in the name of the Governor of Maharashtra,

Smt. RANJANA SINGH,

Deputy Secretary to Government