

The Rajasthan Municipalities (Octroi) Rules, 1962

RAJASTHAN

India

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Rule THE-RAJASTHAN-MUNICIPALITIES-OCTROI-RULES-1962 of 1962

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The Rajasthan Municipalities (Octroi) Rules, 1962 Published vide Notification No. F8 (6)/LSG/61, dated 15-11-1962, published in Rajasthan Gazette, Extra ordinary, Part 4-C, dated 20-11-1962 In exercise of the powers conferred by section 297 read with section 104 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government hereby makes the following rules, namely:-

Chapter I Preliminary

1. Short title, commencement and repeal.

(1) These rules may be called the [Rajasthan Municipalities (Octroi) Rules, 1962.] [The State Government vide Notification dated 31-7-1998, has directed that octroi levied by all Municipal Corporation/ Council/ Boards shall be withdrawn from 1-8-1998. See Notification under section 104.] (2) These rules shall come into force after five months from their publication in the official Gazette. (3) All rules, bye laws and regulations relating to the levy and collection of octroi in force in any Municipality within the State, shall, as from the date of the commencement of these rules, stand superseded as if repealed by an Act of the State legislature.

2. Definitions.

(1) In these rules, unless the context otherwise requires:- (a) 'Act' means the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959); (aa) ["Agreement" means agreement for the collection of octroi entered between contractor and municipality.] [Added by 20.10.94.] (b) 'Board' includes a Municipal Council; (bb) ["Contractor" means a person or firm or corporate body in whose favour tender/ open auction has been opened/ held and negotiation or agreement has been done by municipality for the

purpose of collection of octroi.] [Added by 20.10.94.](c)'Executive Officer' includes the Commissioner of a Municipal Council and in the case of a Board for which no Executive Officer has been appointed, its Secretary;(d)'Form' means a form appended to these rules;(e)'Goods' includes animals;(ee)["Incharge of Octroi Out-Posts" means incharge of Octroi Outposts as prescribed under these rules or contractor or his agents or servants authorised by municipality.] [Added by 20.10.94.](f)'Octroi Superintendent' means the principal Officer of the Board appointed for the purpose of discharging duties in connection with the levy, assessment and collection of octroi and includes an officer with any designation who may be entrusted by the Board with the aforesaid duties either exclusively or in addition to other duties;Clarification of the Definition of "Octroi Superintendent"Circular No. Tax/F(6) LSG/61/113/27-11582, dated 30-4-1963It has come to the notice of the Government that the definition of 'Octroi Superintendent' given in sub-clause (f) of clause (1) of rule 2 of the Rajasthan Municipalities (Octroi) Rules, 1962 is not being interpreted correctly by the various Municipalities. It is hereby clarified that the appointment of the Octroi Superintendent within the meaning of this rule may be made in the following order:-

1. 'Revenue Officer' or 'Octroi Superintendent' where such a post already exists in the Municipality.

2. 'Octroi or Tax Inspector' where no post of Revenue Officer or Octroi Superintendent exists.

3. 'Secretary of the Board' where the post mentioned in item 1 and 2 do not exist.

(4)['Sale' means the contract of sale as defined in section 4 of the Sale of Goods Act, 1930 (central Act 3 of 1930)] [Added by 7-5-1964 Published dated 20-8-64 (w.e.f. 20-9-1964)].(2)Words and expression used but not defined in these rules shall have the meanings assigned to them in the Act.

Chapter II

Assessment and Collection

3. Octroi out posts.

- Every Board shall establish octroi outposts at such points on or in immediate vicinity of its Municipal limits as it shall from time to time determine as being the most suitable for intercepting the import traffic and for assessing, levying and collecting octroi in accordance with these rules, and shall also appoint suitable persons to be incharge of each of such out posts :Provided that the octroi outposts in existence in a Municipality and the persons appointed incharge thereof on the date of commencement of these rules shall be the octroi outposts and the persons incharge thereof for the purpose of these rules.[Provided further that the existing Octroi outposts on National Highway shall be deemed to have been abolished and after the date of publication of this notification Octroi outposts on State Highways shall not be established without the prior consultation of the Collector.]

[Inserted by 4-2-1997.]

4. Appointment of Inspecting Staff.

(1) Every Board may appoint such number of persons as it may consider necessary to be Octroi Moharrirs or Asst. Inspectors or Inspectors enforcing the rules and for ensuring that the payment of octroi is not evaded. (2) The Board shall also appoint an Octroi Superintendent for supervising, controlling and enforcing the levy, assessment and collection of octroi under and in accordance with these rules. [Provided that in the case of contract, it will not be necessary to appoint such staff. Terms of supervision and inspection would be included in the contract.] [Added by 20-10-1994.]

5. Vehicles and conveyances to stop at octroi outposts.

- Every driver of a motor vehicle or any other conveyance stop his vehicle or conveyance, as the case may be at the octroi out-post and also at any other place within the Municipal limits if called upon to do so by an Octroi Moharrir or Asst. Inspector or Inspector or by the Octroi Superintendent or the Executive Officer or such other officials as the board may authorise in this behalf in order to check that the goods have been properly assessed and to prevent evasion of payment of octroi. [Provided that in the case of collection of octroi through contractor, the contractor or his agent or servant duly authorised by the municipality, shall be competent to stop and check the goods for proper assessment and to prevent evasion of payment of octroi under these rules.] [Added by 20-10-1994.]

6. Payment of octroi duty.

- No goods liable to payment of octroi shall, except as otherwise provided in these rules, be brought within the Municipal limits until the octroi duty leviable in respect of such goods has been paid at the octroi out- post situated on the route of entry as notified by the Board from time to time for the purpose.

7. Import through prescribed route.

- No person shall bring goods liable to the payment of octroi duty within Municipal limits except through the route or routes prescribed for the purpose by the Board.

8. Services required from the importers.

- Every person bring or receiving dutiable goods, so far as may be, within his powers, give or communicate all such information or exhibit or produce all bills, invoice receipts or other documents of a like nature which he may possess relating to the goods to enable the octroi officials to assess and collect the amount of octroi leviable in respect thereof and 'such' person shall afford the octroi officials every facility for the purpose of having his goods appraised and when required to do so, shall permit them to inspect, weigh, examine, measure, or otherwise appraise or deal with the whole or any portion of the goods for the purpose of assessing and collecting octroi thereon,

checking the payment of such duty of such duty of for carrying out any other provisions of these rules.

9. Declaration of goods brought into the Municipal limits.

(1) Every person bringing within the Municipal limits goods liable to payment of octroi shall produce such goods at the octroi out-post and shall declare whether goods are intended.-(i)for consumption, [or] [Inserted by 20-10-1994.] use, or sale within the Municipality, or(ii)for immediate transportation outside the Municipality, or(iii)for temporary detention within Municipal limits and eventual transportation outside Municipal limits.(2)Declaration under clause (i) of sub-rule (1) may be oral and declarations under clauses (ii) and (iii) shall be in writing in Form No. 1 and shall be tendered to the incharge of the octroi outpost at the time of bring the goods within the Municipality. If no such declaration is made the goods shall be treated as having been brought within the Municipal limits for consumption [or] [Inserted by 20-10-1994.] use or sale therein.

10. Procedure of levy of octroi duty.

(1) In the case of goods brought for consumption [or] [Inserted by 20-10-1994.] use or sale within the Municipal limits, the octroi chargeable on the goods shall be paid in the manner prescribed in sub-rue (2) below.(2)(a)Collections of octroi at octroi out-post.- In the case of Municipality where arrangements have been made for the collection of octroi at the octroi out-post, the octroi chargeable on the goods shall be paid by the person bringing the goods at once to the Incharge of the octroi out-post who shall draw a Bill-cum-receipt in Form No. 2 in triplicate of which the first copy shall remain in the Bill-cum-receipt book as counter foil the second copy shall be given to the person making the payment and the third copy shall be forwarded to the octroi Superintendent alongwith the third copy shall be forwarded to the octroi Superintendent alongwith daily remittances.(b)(i)Collection of octroi where no arrangement of octroi outpost exists. - In the case of a Municipality where no arrangements have been made for collection of octroi at an octroi outpost, the Incharge of the octroi outpost shall draw up a pass in triplicate in Form No. 4 the first copy shall remain in the pass book as counterfoil, the second copy shall be given to the person bringing the goods and the third copy shall be sent to the octroi Superintendent. Such person shall pay the next working day the amount of octroi due to the octroi Superintendent.(ii)On presentation of the pass referred to in sub-clause (i) of clause(b) the octroi Superintendent shall recover or cause to be recovered the octroi duty and issue or cause to be issued a Bill-cum-receipt and a copy of the Bill cum-receipt sent to the octroi out-post of issue for pasting it on the copy of the pass.(c)Goods imported through Railway train. - In the case of goods brought by a Railway Goods or passenger train, the person bringing on receiving the goods before taking delivery of the same shall present the railway receipt or the parcel way Bill at the octroi-out-post for stamping and payment of octroi dues thereon. The Incharge of the octroi-out-post shall note down the particulars of the railway receipt or parcel way bill, as the case may be, in the register in Form No. 3 and obtain signature of the person bringing or receiving the goods and recover the amount of octroi duty due and shall issue a bill-cum-receipt in Form No. 2. Thereafter the Incharge of the out-post shall also affix on the Railway receipt or the parcel-way- bill, as the case may be, the stamp of 'octroi paid'. Such person shall produce for verification the goods alongwith the receipt at the octroi-out- post after taking

delivery. Note. - When the Railway Receipt or the Parcel-way-bill is not received, the Railway Indemnity Bond presented by, the person bringing or receiving the goods may be accepted and stamped. (d) Goods imported through Railway out agency. - In case of goods imported through Railway out agency, the procedure laid down in clause (c) in respect of goods brought through Railway shall be followed. (e) Checking of Railway record. - The incharge of the octroi outpost shall compare the entries made in the register in Form No. 3 with the delivery book of the railway at such intervals as may be fixed by the Board and if goods have been delivered without being produced at the octroi-out-post and without paying the octroi due, a report shall immediately be submitted to Octroi Superintendent for recovery of octroi and penalty thereon in accordance with the provisions of the Act and the rules. (f) Goods imported through post parcels. - Every person receiving goods within a Municipality by means of a post parcel delivered to him directly or through a Bank shall produce such parcel un-opened within seven days from the date of taking delivery, at the octroi out-post declared for the purpose by the Board for examination and payment of octroi. (g) Goods brought by Motor Transport Agencies. - The procedure for levy of octroi in the case of goods received through Goods Motor Transport Agencies shall be the same as provided in clauses (a), (b) and (c) but the following facilities may be allowed by the Board to those Agencies who undertake to enter into an agreement in writing with the Board binding themselves to follow the necessary instructions regarding the maintenance of records, inspection of all the relevant trade books, paper and stocks by the octroi officials and the procedure for payment of octroi and release of goods and also undertake to credit such amount of security deposit as may be determined by the Executive Officer from time to time in each case:-(i) The goods brought by such Agencies shall be allowed to pass the octroi-out-post if they tender a copy of the challan containing the particulars of the consignment under every goods receipt meant for the particular Municipal area duly signed by the competent official of the agency to the incharge of the octroi outpost who shall, after receipt of the challan issue a pass in Form No. 4 and enter the particulars in the Register maintained by him in Form No. 3. (ii) The goods so brought shall be kept in a warehouse or godown of the Agency concerned which shall not release the goods unless the octroi is paid according to the procedure laid down for the goods brought by Railway goods train mentioned in clause (c) with the following variations:-(a) That the bill-cum-receipt in Form No. 2 issued by the octroi office shall also be in triplicate, a copy thereof to be sent at the concerned out-post to enable the incharge of it to make necessary entry in the Register maintained in Form No. 3. (b) [The Goods brought by such agencies for transport outside the Municipal limits shall be allowed to pass without any deposit if such goods are transported outside such limits within seven days of the date on which they are brought in the Municipal limits.] [Substituted by 7-10-1965.]

11. Goods for immediate transportation.

(1) In case of goods for immediate transportation, the Incharge of the Octroi outpost shall draw up in triplicate a transit pass in Form No. 5, after receiving by way of deposit such amount as may be equivalent to the amount of octroi payable thereon the first copy of which shall be retained in the Transit Pass Book counterfoil, the second copy shall be given to the person bringing the goods and the third copy shall be forwarded to the octroi Superintendent. Issue of transit pass. - [Circular No. Tax/P. 49(1) DLB/63, dated 3-1-1964.] vkidk /;ku jktLFkku uxjikfydk pqaxh fu;e] 1962 ds fu;e 11 dh vksj vkdf" kZr fd;k tkrk gS ftlesa ekxZLFk&i= (VzkaftV&ikl) tkjh fd;s tkus dk izko/kku gS] dbZ

egRoiw.kZ lM+dsa bl izdkj cuh gqbZ gSa fd os uxjikfydk {ks= esa rks gS ijUrq 'kgj ds ckgj&ckgj tkrh gSa rFkk ,slh lM+dksa ij dLcs ds izos'k fd;s tkus ds fy;s jkLrs ij pqaxh ukdk ,d gh gS- ,slh lM+dksa ij ;krk;kr lh/kk vU; 'kgjksa dks tknk gS rFkk ml dLcs ds vanj izos'k ugha djrk] ,slh fLFkfr esa ekZxLFk&i= tkjh djus esa O;FkZ esa ;krk;kr dks ck/kk igqaprh gS-vr% ,rn~}kjk vki dks funsZ'k fn;k tkrk gS fd ,sls ekeyksa esa tgka dksbZ eq[; lM+d 'kgj ds ckgj&ckgj tkrh gks rFkk ;krk;kr dks 'kgj esa izos'k djus dh vko';drk u gks] ogka ekxZLFk&i= tkjh ugha fd;k tkos fdUrq ;fn ml lM+d ls vkus okys ;krk;kr dks 'kgj ds vanj izos'k dj vU; jkLrksa ls ckgj tkuk gks rks ekxZLFk&i= tkjh fd;k tkuk vko';d gksxk-(1A)[The person bringing the goods for immediate transportation may, instead of depositing under sub-rule (1) of this rule the amount equivalent to the amount of octroi payable on goods, pay to the Incharge of the octroi out-post such charges for escorting the goods outside the Municipal limits, as may be fixed by the Board, and on payment of such amount a receipt in Form No. 2 shall be given to such payer. An employee of the Board shall then be sent by the Incharge of such outpost to accompany the goods from such import octroi outpost to the export outpost to see that such goods are actually exported out of the Municipal limits. The amount so received by way of escort charges shall be credited to Municipal fund.] [Substituted by 15-7-1964, Published dated 19-11-1964.](1B)[X X X] [Deleted by 20-8-1964 w.e.f. 20-9-1964.](2)The maximum time to be allowed for transit shall not exceed four hours:Provided that the Octroi Superintendent may for exceptional reasons to be recorded in writing extend the time of transit for a period not exceeding eight hours:Provided further that the Executive Officer may for very special and exceptional reasons and circumstances, viz. break down of machinery, flood, etc., to be recorded in writing extend the time of transit for a period not exceeding twenty four hours [X X X] [Omitted by 20-3-1963, Published dated 20-8-1964, w.e.f. 20-4-1963.](3)The goods so brought within the Municipal limits shall be transported outside the Municipal limits within the time specified in the transit pass. The transit pass issued as aforesaid shall be delivered back at the octroi-out-post of exit of which the Incharge of the octroi-out-post after satisfying himself that the goods being transported are those covered by the transit pass, [and the seal affixed under sub-rule (1B) has not been tempered with] [Inserted by 20-3-63, w.e.f. 20-4-1963.] shall pay to the person delivering the transit pass the amount of octroi deposited, obtain a receipt from him for the amount so paid, make an entry about such payment on the transit pass and allow the goods to be transported outside the Municipal limits. He will transmit the Transit pass to the Octroi Superintendent who will pass it on to the Incharge of the issuing out-post who shall paste it on its counterfoil.Note:- The words shown within capital bracket have now no importance because the sub-rule (1B) of rule 11 has been deleted. These words were inserted with the insertion of sub- rule (1B) but it seems that at the time of deletion of the said sub-rule the words in sub-rule (3). so inserted, have been left to delete.(4)If the person to whom the transit pass has been issued presents himself with the goods at octroi out-post mentioned in the pass after the expiry of the time limit given in the transit pass, the Incharge of the octroi out-post shall immediately make a report of this fact to the Octroi Superintendent for further action.(5)If the goods covered by the transit pass are not transported outside the Municipal Limits, the person bringing the goods shall give notice thereof stating the reasons to the Octroi Superintendent or the Incharge of the octroi out-post and obtain a receipt of octroi duty chargeable against which the amount of deposit shall be adjusted.(6)The Incharge of the octroi out-post shall also report without unnecessary delay, in writing to the Octroi Superintendent all cases in which the Transit pass issued by him is not received back within two days of the day following the day on which the Transit pass was issued. On receipt of such report the octroi Superintendent shall enquire into the matter and

take action in accordance with these rules.(7)The octroi Superintendent shall, in course of his inspections, see that instructions regarding transit passes are strictly complied with.

11A. [[Inserted by 20-3-63 w.e.f. from 20-4-63.]

If any travelling agent brings any goods for sale or exhibiting them for the purpose of securing orders for sale thereof such agent shall pay by way of deposit such amount as may be equivalent to the amount of octroi payable on such goods and if such agent carries back whole or part of such goods out of Municipal limits within a period of 7 days from the date on which such goods were brought in such limits, he may claim refund, in such manner as the Board, may by bye laws specify of the octroi paid by him on such whole or part of goods, as the case may be.]

11B. [[Added by 9-9-65 Published dated 17-2-1966.]

Any travelling agent, hawker or pedestrain who resides within the Municipal limits takes out out his goods for sale or for exhibiting them for the purpose of securing orders for sale outside the Municipal limits, such agent, hawker or pedestrian, as the case may be, shall give a complete list of such articles in duplicate to the Incharge octroi outpost who shall return one copy thereof to him duly signed in token of having received such list and when such travelling agent, hawker or pedestrian, as the case may be brings back whole or part of such goods within the Municipal limits within a period of 15 days from the date on which such goods were taken out of the Municipal limits, the Incharge octroi outpost shall verify the goods from the list and after satisfying himself that the goods were the same as mentioned in the list, allow such goods to pass within the Municipal limits without charging any octroi therefor.]

Chapter III

12. Goods for temporary detention and eventual transportation.

(1)In the case of goods meant for temporary detention within the Municipal limits and eventual transportation out of the same, the goods shall be sent direct to the bonded warehouse to be stocked as provided in rule 16 alongwith an employee of the Board with a pass in duplicate in Form [5] [Substituted by 7-5-1964 Published dated 20-8-64 w.e.f. 20-9-64.].(2)The warehouse-keeper shall compare the goods with the particulars given in the pass and return a copy of the pass duly verified to the Incharge of the octroi out-post who shall paste the same on the counterfoil.

13. Facilities for current accounts.

(1)The Board shall maintain a list, in Form 6 of all persons whether firms or individuals allowed special facilities under section 133 of the Act for the payment of octroi. The list shall be kept corrected up-to-date and a copy of the list signed by the Executive Officer shall be kept at each octroi out-post.(2)The person to whom such facilities are given, printed books of entry passes in duplicate shall be supplied in Form No. 7 on payment of such price as may be fixed by the Board. When such a

person wishes to bring his goods into the Municipality, he shall fill up the entry pass and send it to octroi-out-post. If he does not send an entry pass, the goods shall be dealt with under the ordinary rules. On receipt of the entry pass, the Incharge of the octroi out-post shall see the the person who has signed it is named on his list, and if so, he shall; after satisfying himself that the goods agree with the details entered in the entry pass, fill up the certificate at the foot thereof as well as the coupon. He shall then tear off the coupon, deliver it to the person who presents the entry pass, and admit the goods named in the pass. He shall send the entry passes to the Octroi Superintendent, where they shall be examined that the certificate covers the details of the entry pass and the amount of octroi due shall be debited to the account of the person concerned.(3)The persons to whom special facilities have been given [X X X] [Omitted by 20-3-63 w.e.f. 20-4-63.], a printed book of transport passes shall be supplied in Form No.5 on payment of such a price as may as be fixed by the Board. When such a person wishes to transport his goods from the Municipality, he shall fill up a Transport pass and send it with his goods to the octroi-out-post of exit. On receipt of the transport pass, the Incharge of the octroi-out-post shall see that the person who has signed it is named on the list; and if so, he shall, after satisfying himself that the goods to be transported agree with the details entered in the Transport pass, fill up the certificate at the foot thereof as well as the coupon. He shall then tear off the coupon and deliver it to the person who presents the Transport pass, he shall send the Transport passes to the Octroi Superintendent, where they shall be examined to see that the certificate covers the details of the transport pass and shall be filed separately under the name of each such person.(4)In cases provided for in sub-rule (3) amount of octroi duty payable shall be based on the total amount of the octroi as shown by the entry passes less the total amount of goods transported outside the Municipal limits as shown by the transport passes:[Provided that in computing the octroi duty payable under sub-rule(4), the goods transported outside the Municipal limits shall be lessened only if such goods have not been sold within the Municipal limits and that if they have been exported out of such limits within a period of [six months] [Added by 20-3-63. w.e.f. 20-4-1963] from the date of their import in such limits.](5)Payments by such person shall be made strictly in advance, and at the expiry of his period for which facilities have been given, the name of the person shall immediately be struck off.

14. Determination of the value of goods for assessment of octroi.

(1)Before the octroi duty is paid the original invoice (bijk) bearing the signature of the selling dealer or the despatching agent,if any, shall be produced and may be considered valid and accepted as evidence of the value of the goods, he original or its copy produced by the person bringing the goods shall be passed on the bill-cum-receipt in Form 2.Competent authority to attest the copy of invoice[Circular No. Tax/F. 8(6)FSG/DLB/63/14742-14884, dated 7-51964].JktLFkku uxjikfydk Pkqaxhdj fu;e 1962 ds fu;e 14 ds laca/k esa ,l dk;kZy; dks ,l vk'k; izkIr gqbZ gSa fd bl fu;e ds iz;kstukFkZ vk;krdRrkZ }kjk ewy chtd ;k buokbl dh nh tkus okyh izfrfyfi dks izek.khd`r djus ds fy, dkSu vf/kdkjh l{ke gS-bl laca/k esa ,rn~}kjk ;g Li"V fd;k tkrk gS fd mDr dfFkr fu;e ds iz;kstukFkZ vk;krdRrkZ }kjk ewy chtd ;k buokbl dh izfrfyfi dk izek.khdj.k Lo;a vk;krdRrkZ }kjk gh tkuk pkfg.-(2)All goods, on which as ad valorem octroi is leviable will be taxed according to their full value as given in the original bill or invoice (Bijk).Note.- Full value includes all taxes or excise duty and charges but does not include Railway freight, commission or other incidental charges on the goods.(3)If the person bringing the goods fails to produce the invoice or bill of the goods being

brought by him, or he refuses to furnish the information as required under rule 8, the Incharge of the octroi out-post shall forward the goods to the Octroi Superintendent under the charge of Municipal employee for appraisalment and recovery of the octroi due.(4)The Octroi Superintendent on receipt of such goods shall appraise the same as per market rate with the assistance of at least two dealers dealing in the same commodities and shall levy the octroi due.(5)If the invoice is subsequently received and presented by such person within thirty days of the date of payment of octroi after appraisalment of goods by the Octroi Superintendent, the amount of octroi charged in excess, if any, shall be refunded.(6)if there is any dispute between such person and the Octroi Superintendent regarding acceptance of the invoice or bill value, the matter shall be decided by the Executive Officer.(7)[In case the Incharge octroi outpost charges any excess amount of octroi due to some error, mistake or by wrong calculation, the amount,so charged, in excess, shall, on the application of the payee within thirty days of the deposit of octroi amount, be refunded to him after verification of the correctness of the amount.] [Added by 8-10-65 Published dated 17-2-66.](8)[In case where the State Government have, under sub-section (5) of section 107 of the Act, exempted any class of goods from payment of octroi subject to the production of certificate from concerned authorities and the person bringing such goods does not produce the requisite certificate at the time of entry of the goods within Municipal limits, he shall have to forthwith deposit such amount as is equivalent to the amount of octroi leviable on such goods:Provided that the amount so deposited shall be refunded to the payee if he makes an application within a period of 2 months from the date of such deposit, alongwith the aforesaid certificate.] [Added by 8-7-70 Published dated 13-4-71.]

15. Authority for inspecting octroi Bill-cum-receipt.

- Every person bringing the goods within the Municipal limits shall, on demand, permit any octroi officer not below the rank of Octroi Moharrir [or contractor or his agent or his servant duly authorised by the municipality] [Inserted by 20-10-1994.], to inspect any octroi Bill-cum- receipt of goods liable to payment of octroi.

Chapter IV Bonded Warehouse

16.

Any person bringing dutiable goods within the Municipal limits may apply to the Warehouse-keeper for temporary custody of goods which he desires to deposit in bond or in respect of which there is a dispute as regards the payment of octroi in the Municipal Warehouse or in a Warehouse licensed by the Board on terms and conditions laid down in Form No. 8 [X X X] [Omitted by 20.3.63. w.e.f. 20-4-63.].

17. Form of application.

- Every such application shall be in writing signed by the applicant and shall be in Form No. 9.

18. Time limit.

(1)The maximum period which the goods can be placed in the bonded warehouse shall be [six months.] [Substituted by 20-3-63, w.e.f. 20-4-63.](2)If the goods are not removed within the time limit prescribed, the Warehouse-keeper shall serve a notice on depositor to remove the goods within a week from the date of receipt of such notice. If the depositor fails to comply with the notice the goods shall be sold by public auction and the warehouse fee and octroi, if any, together with the expenses incurred in respect of these goods, if any, shall be recovered from the sale proceeds and the balance shall be remitted to the depositor or if he is not traceable, to the Board as unclaimed amount.

19. Detention of goods in bonded warehouse.

- Persons bringing goods within Municipal limits who are unable or unwilling to pay the octroi or are dissatisfied with the amount of octroi demanded shall leave it or take such goods to the bonded warehouse, to be detained there until the octroi is paid:Provided that in exceptional cases, with the sanction in writing of the octroi Superintendent persons bringing goods within Municipal limits who are strangers and are unable to pay the octroi may be permitted to remove the goods on their depositing at their risk with the Octroi Superintendent valuable security of the value of double the amount of octroi chargeable which the Octroi Superintendent will, subject to the orders of the Executive Officer, be at liberty to sell by public auction unless it is redeemed within three days on payment of the octroi duty:Provided that the Executive officer may for reasons to be recorded in writing extended period of redemption for a period not exceeding one week.

20. Entry and receipt of goods.

- On goods arriving at the bonded warehouse, the Warehouse-keeper shall at once make an entry of the goods in his register in Form No. 10 after comparing them with the pass in Form No. 4 invoice (Bijak or Railway receipt). The signature of the person bringing the goods or his agent shall be obtained in the register both when the goods are stored and when they are removed. The pass shall be filed as voucher in the bonded warehouse office. A receipt in Form 11 shall also be given by the Warehouse-keeper to such person for the goods deposited in bond. The invoice, Bijak or Railway Receipt will be returned after they have been initialled, dated and stamped by the Warehouse-keeper who shall also endorse thereon the number assigned to the entry in his register.

21. Release of goods from bonded warehouse.

- When the person bringing the goods bonded under the foregoing rules desires to export, the same, he shall apply to the Warehouse-keeper for the release of his goods showing the receipt (Form No. 11). The Warehouse keeper having satisfied himself from the register about the particulars and identification of the goods mentioned in the application and the receipt, shall release the same on payment of prescribed fee for custody and obtain the signature of such person in the register. A receipt in Form No. 12 shall be given by the Warehouse-keeper for the amount of fees recovered

under these rules.

22. Clearance of a portion allowed.

- A portion of a consignment deposited may be cleared from the bonded warehouse either for transportation outside the Municipal limits or on paying the octroi thereon for consumption, use or sale within the Municipal limits, without rendering the balance of the consignment liable to payment of octroi.

23. Issue of passes to person transporting the goods.

- A transit pass in Form No. 5 shall be granted to person transporting the goods outside the Municipal limits by Warehouse-keeper with conditions similar to those provided in rule 11.

24. Time for release of goods.

- Goods shall not be removed from the bonded warehouse except between the hours of 10 A. M. and 5 P. M. or between such other hours as the Board may fix from time to time.

25. Removal of the goods released.

- If the goods released from bond under rule 20 or 22 be not transported outside the Municipal limits, until the third day from the date of release such person shall be bonded to give, or cause to be given written intimation to the Octroi Superintendent and to pay the octroi chargeable thereon and a bill-cum-receipt in Form No. 2 shall be given for the octroi paid.

26. Fees for bonded warehouse.

- [(1)] [Inserted by 20-3-63 w.e.f. 20-4-1963.] In return for the accommodation provided in the bonded warehouse [such fee not exceeding] [Substituted by 20-3-63 w.e.f. 20-4-1963.] [50 NP.] [Substituted by 20-10-1994.] for every article bale or package weighing not more than 2 quintals [as may be determined by the Board with the prior approval of the Director of Local Bodies, Rajasthan] [Inserted by 20-3-63 w.e.f. 20-4-1963.] shall be charged for every day or part thereof during which the goods remain in the bonded warehouse. (2) For articles, bales or packages weighing more than two quintals each the fee shall be charged at double the rate [determined under sub-rule (1) of this rule.] [Inserted by Notification dated 20-03-1963. w.e.f. 20-4-63.]

27. Payment of fees.

- All fees due for goods deposited in the bonded warehouse shall be paid before the goods are removed from the bonded warehouse.

28. Watch and ward.

- A sufficient watch and ward shall be maintained by the Municipal Board to ensure the safe custody of the goods in bond. The owners or depositors, however, will be at liberty to employ at their own cost their own watchmen (Chowkidars) in addition.

29. Non liability of the Municipality for damage to or loss of goods in the bonded warehouse.

- Every reasonable care shall be taken of goods deposit in the bonded warehouse but, persons depositing goods therein shall have no claim to compensation for any damage or lost [that may occur when the goods are passed into or out of the] [Inserted by Notification dated 20-03-1963. w.e.f. 20-4-63.] bonded warehouse or while they remain therein unless such damage or loss shall be proved to have been occasioned by the willful act or neglect of the officials Incharge of the bonded warehouse or other Municipal official charged with the safe custody of the goods.

30. Inspection of bonded warehouse.

- The Octroi Superintendent and the Executive Officer shall visit the bonded warehouse at least four times a week and once a month respectively, and satisfy themselves that the work is properly done there.

31. Detention of goods upon evasion of payment of octroi.

(1) If the Octroi Superintendent considers that any person is evading or attempting to evade the payment of octroi on any goods which are being brought into the Municipal limits he may detain such goods reporting his doing so without delay to the Executive Officer. (2) If the Executive Officer determines that octroi is payable upon such goods and the person is not prepared to pay the amount of octroi declared by the Octroi Superintendent the goods shall be sent to the bonded warehouse and shall be dealt with in accordance with the provision of this chapter.

32. Access by owner.

- The owner of goods deposited in the warehouse shall at any time within the hours of business have access to his goods in the presence of Warehouse-keeper.

33. Cancellation of the licence of private warehouse.

- When the licence of any private warehouse is cancelled the Warehouse- keeper shall give notice of such cancellation to the owners of goods deposited in such warehouse to remove the same within seven days from receipt of such notice after making payment of warehouse dues and octroi, if any.

34. Identification of package.

- The number of register assigned to the consignment when deposited in the warehouse should be marked on all the package for purposes of identification. The register number should be shown as numerator and the number of packages in the sequence as denominators.

34A. [Excise warehouse shall be bonded warehouses. [Added by Notification dated 4-5-1972, w.e.f.4-6-1972.]

(1)Notwithstanding anything contained in Rule 16 to 34, the exercise warehouse of the State situated within the Municipal limits shall be deemed to be licensed warehouses for the purpose of Rule 16 and the procedure for levy of octroi on the goods deposited in such warehouses shall be as under:-
(a)Any person taking delivery of any goods from such warehouse for consumption [or] use or sale within the limits of the Municipality shall, before taking such delivery, present the paid challan before the Octroi Superintendent.
Explanation.- Paid challan for the purpose of this rule means the challan by which the value of the exciseable goods is paid in the State Treasury or any other office as directed by the State Government.
(b)The octroi Superintendent shall than assess the amount of octroi on such goods and pass appropriate orders for collection of the amount of octroi leviable thereon.
(c)The incharge octroi out-post as may be notified by the Board shall collect the amount of octroi so assessed and affix the stamp of 'Octroi paid' on the paid challan.
(d)The incharge of such octroi out-post shall maintain a register in Form No. 14 with respect of octroi collected on such goods.
(2)No goods shall be issued from the warehouse by incharge of the Excise Department to any person unless octroi leviable on such goods is paid to the concerned Board.
(3)The Incharge of the Excise warehouse shall as soon as after close of every month and not later than 7th of the following month, send a statement to the Board, concerned in Form No. 15 showing the details of goods issued from such warehouse.][Chapter IV-A] [Added by Notification dated 20-10-1994.] Octroi collection through contractor

34B. Octroi collection through contractor.

(1)Municipality may at any time give octroi collection work on contract basis to any individual or firm or corporate body by closed tender system or open auction system as the Director of Local Bodies may decide.
(2)The tender or open auction shall be invited/held through public advertisement.
(3)The contract for collection of octroi, by non Government agency shall be bear those terms and conditions finalised by the Government of Rajasthan.
(4)The duration of the contract would be generally one year and in special cases two years with 15% enhancement clause for the second year subject to prior approval of the State.

Chapter V

General

35. Person bringing goods to pay expenses incidental for compliance with these rules.

- The unloading of all goods and the bringing of them to the proper place for examination or weighing and the putting of them into and out of the scales, and the opening, unpacking and numbering of goods, where such operations are necessary and the packing and removing of goods to and the placing of them in the proper place of deposit shall be performed by or at the expense of the person bringing such goods to the Municipal limits.

36. Allowance to be made for packing material.

- To arrive at the net weight of the goods brought within the Municipal limits or transported outside the Municipal limits for purposes of levy of octroi duty, reasonable allowance for packing material or tare shall be allowed at a scale fixed by the Board from time to time.

37. Octroi schedule to be displayed.

- A copy of octroi schedule in Hindi shall be displayed at a prominent place in the Municipal office and at each octroi out-post.

38. Power of compounding of offences.

- Any offence committed by any person under these rules may be compounded according to the provisions of Rajasthan Municipal (Compounding of offences) Rules, 1961.

39. Penalties.

- If any person who intentionally evades or attempts to evade the payment of octroi duty on any goods brought within the Municipality or infringes or attempts to infringe any of the provisions of the foregoing rules or in any way obstructs the Board or their servants in the performance of their duties connected with octroi duty under these rules shall, on conviction before a Magistrate, be liable to a fine which may extend to [Rs. 50/- or ten times of octroi duty, whichever is greater.] [Substituted by 7-5-1964 Published dated 20-8-64 w.e.f. 20-9-64.]

40. Appeals.

- Any person aggrieved by an order of the octroi Superintendent or the Executive Officer as the case may be within thirty days from the date of such order, exclusive of the time requisite for obtaining a copy thereof appeal to the :-

1. Executive Officer, if the order appealed from is passed by the octroi Superintendent, and

2. Board where the order appealed from passed by the executive Officer.

Form No. 1[Under Rule 9(2)]Form of DeclarationI/We S/o..... R/o..... (full address)..... hereby declare that the under mentioned goods consigned to brought by me/us are intended for.-(a)Immediate transportation from the Municipal limits throughoctroi out-post.OR(b)Temporary detention within the Municipal limits and eventual exportation.

1. Description of goods

2. Weight

3. Quantity

4. Value

5. Identification mark

6. Particulars of conveyance

7. Remarks

Signature of the witness Signature of the Importer.

Dated Dated.

Form No. 2[Under Rule 10(2) (a)(b) and (c)] [Corrected vide Corrigendum No. Tax/F. 8(6) LSG/61, dated 19-2-1962, published in Rajasthan Gazette, Extraordinary, part IV-C, dated 19-12-1962.]Octroi Bill-cum-Receipt

Municipal Board/Council

Book No

S. No.....

Name of Octroi out-post.....

Date.....

Name of the importer.....S/o.....R/o.....

Description of goods Quantity or value Rate AmountRs. Np.

Total

Railway Goods Receipt No..... Dated.....

Place of despatch.....

Pass No.....

Dated.....

Signature of the Importer.....

Signature of the Incharge octroi Out Post. Form No. 3[Under Rule 10(2)(c) and 10(2)(g)] [Corrected vide Corrigendum No. Tax/F 8(6) LSG/61, dated 19-12-1962, published in Rajasthan Gazette, Extraordinary, part IV-C, dated 19-12-1962 and also substituted w.e.f. 20-4-1963 vide Notification No. F. 8(6) LSG/61, dated 20-3-1963, published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 20-3-1963.]Municipal Board/Council.....Register of Railway Receipts and Goods Receipts

S.No. Name of importer with full address No. and date of Railway Receipt or goods receipt

No. Dated

1 2 3

Place of Import Description of Goods

Particulars Weight/Quantity Value

4 5

Octroi receipt Signature of importer Remarks

No. Date Amounts. nP.

6 7 8

Form No. 4[Under Rules (10)(2)(b) & 12] [Inserted by 20-3-1963, w.e.f. 20-4-1963, Municipal Board/Council.....]Pass

Municipal Board/Council

Book No

S. No.....

Name of Octroi out-post.....

Dated.....Time.....

Name of the importer.....S/o.....R/o.....

1. Description of goods

2. Weight

3. Quantity

4. Value

5. Description of conveyance

6. Amount of octroi leviable

1. Rate

2. Amount

7. Place of Import

8. Particulars of Railway Receipt or goods receipt

9. Time allowed up to.....(hours)on....

10. Remarks

Signature of Incharge of the Octroi out-post [Warehouse-Keeper.] [Corrected vide
Signature of Corrigendum No. Tax/F. 8(6)LSG/61, dated 19-12-1962, published in Rajasthan
the gazette, Extraordinary, Part IV- C, dated 19-12-62 and also substituted w.e.f.
Importer 20-4-1963 vide Notification No. F. 8(6) LSG/61, dated 20-3-1963, published in
Rajasthan Gazette, Extraordinary, Part IV-C, dated 20-3-1963.]

Certificate that the goods weight..... quantity mentioned in the pass have been
deposited in the warehouse and entered at register No...../have been assessed and octroi
charged vide receipt No. dated..... for Rs.

Signature of the officer-in-charge of the Octroi out-post of exit. [Warehouse-Keeper.]
[Corrected vide Corrigendum No. Tax/F. 8(6)LSG/61, dated 19-12- 1962, published
Dated..... in Rajasthan gazette. Extraordinary. Part IV-C, dated 19-12-62 and also substituted
w.e.f. 20-4-1963 vide Notification No. F. 8(6) LSG/61, dated 20-3-1963, published in
Rajasthan Gazette, Extraordinary, Part IV-C, dated 20-3-1963.]

Form No. 5 [Under Rule 11(1) & 13(3)] Transit/Transport Pass

Municipal Board/Council

Book No

S. No.....

Name of Octroi out-post.....

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

Name of the importer..... S/o..... R/o.....

1. Description

2. Weight

3. Quantity

4. Value

5. Description of conveyance

6. Place of import

7. Amount of octroi leviable

1. Rate

2. Amount

8. The amount of Deposit recovered Rs.....

9. Time allowed up to..... (hours) on..... date

10. Name of octroi out-post exit

11. Identification marks on goods

12. Remarks

Signature of the Importer Signature of Incharge of the Octroi out-post

CertificateCertified that the goods have been checked and tallies with the description and weight etc.
as mentioned in the pass, passed out of Municipal limits in my presence.

Date..... Signature of Incharge of the Octroi out-postof exit.

ReceiptReceived..... (in words) on account of octroi deposited

Date..... Signature of the payee

[(For use in respect of transport passes.) [Added by 20-3-63 w.e.f. 20-4-1963.]CouponThe goods
described below have been transported outside the Municipal limits at..... (time),
on.....(date):-

1. Name and Address of the owner

2. Description of goods

3. Weight or Quantity

4. Value

5. Rate of octroi

6. Amount of octroi

Signature of the Incharge of octroi outpost]Form No. 6List of firms/individuals allowed special facilities under section 133 of the Rajasthan Municipalities Act, 1959.Municipal Board/ Council..... Valid up to.....

S.No.	Name and address of the party	Monetary limit to which facility has been granted	Specimen signature of the authorised agent of the party	Remarks
1	2	3	4	5

Dated..... Signature of the Executive Officer.

Form No. 7[See Rule 13(2)]Entry pass

Book No. S.No.

ToThe Officer Incharge,Octroi out-post.....The goods described below are being brought within the Municipal limits.

S.No. Place from where brought Description of goods Weight Gross Net Yore No.

Value Rate of octroi Amount of octroi Basis of assessment Remarks

It is requested that the aforesaid goods may kindly be allowed to be brought within the Municipal limits and the amount of octroi totalling Rs.....may be debited to our account.

Date..... Signature of the authorised agent.

Address.....

For use at the octroi Out-post of entry.Certified that the goods agreed with the details entered in the pass,and that the assessment of octroi duty is correct.

Date..... Signature of the Incharge Octroi out-post

CouponThe goods described below have been allowed to be brought within Municipal limits on the basis of entry of pass No..... date the..... issued by..... (Name and Address of the Party). On.....(date..... time.....)Description of goodsWeight & QuantityValueRate of OctroiAmount of Octroi

Date the..... Signature of the Incharge Octroi out-post

[Form No.8] [Inserted by 20-3-1963 w.e.f. 20-4-1963.](See Rule 16)Licence Form(1)The licence shall produce a sketch of the building or room in which he intends to warehouse the goods for the approval of the Board.(2)The approval of the sketch of the building or the room, as the case may be, shall be the private warehouse for the purpose of storing goods under these rules.(3)The warehouse shall be locked and secured properly by the owner.(4)The warehouse shall be for the exclusive use of the licensee and for warehousing his own goods and of others, if so approved by the Board,and he shall not admit to the warehouse any goods on which octroi duty has been paid.(5)The licensee shall, at the time of depositing the goods in the warehouse execute a bond in the proper form binding himself in a sum which may at the Board's discretion extend to the amount equivalent to the amount of octroi duty assessed on such goods.(6)The license shall pay, on demand, all taxes, rent and charges claimed on such goods due under the Act, or rules together with the interest on the same

from the date of demand at such rate not exceeding 6% per annum as may, for the time being, be fixed by the Board.(7)The licensee shall pay all penalties imposed for contravention of the provisions of the Act or these rules or the breach of any of the conditions of the licence in respect of such goods.(8)If any Officer of the Board is specially deputed to accompany the licensee for the purpose of sorting the goods or affecting delivery, an allowance as may be fixed by the Board, shall be paid in advance which shall be credited to the Municipal Fund (such allowance can also be fixed on monthly basis).(9)The monthly rent and other charges etc. of the warehouse shall be borne by the licensee.(10)The licensee shall pay a licence fee Rs. 6/- per quarter to the Board.(11)The Board can revoke its approval of the warehouse, if the licensee is found to have committed any breach of the conditions and rules and upon such revocation, all goods warehoused therein, shall be removed as the Board directs on payment of octroi duty and all other charges in respect of any such goods.(12)All goods brought for warehousing shall be produced before the warehouse-keeper together with the relative pass for verification of goods and other details.(13)No goods shall be removed from the warehouse except on payment of octroi duty unless otherwise provided in these rules.(14)If the licensee or any person in his employment or with his connivance:-(a)Opens any of the locks or doors of the warehouse or makes or obtains access into such a warehouse except in the presence of the warehouse keeper; or(b)after the approval of the warehouse premises makes any alteration therein or addition thereto without the previous consent of the Board; or(c)warehouse goods in or removes goods from a warehouse otherwise than as provided by the rules; or(d)removes or conceals any goods either before or after they are warehoused; Shall, on conviction by Magistrate, be liable to a fine which may extend to five hundred rupees.

Form No. 9 (Under Rule 17) Application Form for Bonded Warehouse

I/WeS/o..... R/o..... (full address) request that the goods mentioned below may kindly be allowed to be deposited in bonded warehouse..... I/We shall abide by all provisions of the Rajasthan Municipal Octroi Rules..... and the Rajasthan Municipalities Act, 1959 & other laws in force relating to the warehouses.

1. Description of goods.

2. Weight.

3. Quantity.

4. Value.

5. Pass No.....dated.....

6. Remarks.

Date.....Signature of the Importer
Form No.10 (Under Rule 20) Bonded Warehouse Register
 Municipal Board/Council Bonded Warehouse

S.No. Date of Deposit Name of Depositor with full address No. and date of pass

No. Date

1 2 3 4

Description of goods Place of Import

Particulars Weight/Quantity Value Identification marks

5 6

Description of goods

Place of export Date Particulars Weight/ Quantity Value

7

Fee

No. of days No. & date of receipt Amount

No. Date Rs. nP.

8

Date of deposit at office Signature of Depositor or his agent

Challan No. Date Amount

Rs. nP.

9 10

No. and date of export pass or octroi duty receipt Remarks

No. Date Amount

Rs. nP.

11 12

Form No. 11(Under Rule 21)Receipt for goods for temporary Storage Warehouse.....

Book No. S. No.

Date.....

1. Name of depositor

2. Description of goods

3. Number of packages

[Form No. 15] [Added by 4-5-1972 w.e.f. 4-6-1972.][See Rule 34-A (3)]Statement showing details of the goods issued from Excise Warehouse.Name of the Municipal Board/Council.....

Month Year.

S. No. Date of issue Name of the person & shop to whom goods issued Year of goods

1 2 3 4

Quantity ValueRs. nP. ChallanNo. Dt. Remarks

1 2 3 4

NotificationsImposition of Octroi[Notification No. F. 8(6) LSG/61-II, dated 19-2-1963, published in Rajasthan gazette, Extraordinary, Part IV-C, dated 19-2-1963.]In pursuance of section 104of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government hereby directs that every Municipal Board and Municipal Council levying octroi shall, from the date of publication f this notification in the official gazette, levy octroi on goods and animals brought within the limits of Municipality concerned for consumption, use or sale therein at the rates in force in the concerned Municipal immediately before the commencement of this notifications.[Circular No. F.

137/Ex/L/57/760.dated 29-1-1966.]To,All District Excise Officers.Sub: Payment of octroi duty on country liquor.Octroi duty at a uniform rate of 2% on the issue price of country liquor had been levied by Government vide Notification No. Tax/A/F.71/32/AF/DLB/56 dated 22-7-65. The manner of realisation of octroi duty in accordance with the above Government specification has been considered by the Government The procedure laid down below for recovery of octroi duty on country liquor issued from warehouses has been approved by the Local Self Government Department.The Municipal authorities will not insist on payment of octroi duty at octroi post on alcohol supplied to warehouses situated in Municipal limits. The licensees taking issue of country liquor for sale on shops situated in Municipal limits will pay the octroi duty to the Municipal Board concerned at 2% of the cost (issue price) of liquor before liquor is issued to them from warehouses. The receipt obtained by the licensees from the octroi post in lieu of payment of octroi duty will be produced before the warehouse clerk alongwith the receipt challan of cost of liquor deposited by the licensee in the Treasury. Before issuing liquor to country liquor shops situated in Municipal limits the warehouse clerk will verify that the licensee has paid the octroi duty on liquor indented for by him. All District Excise Officers are enjoined to take immediate action to ensure that the above arrangement for payment of octroi duty is implemented from 1-2-1966.[Notification No. Tax/A /F.71(32) (of) DLB/56/20619-20875. dated 15-7-1967, published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 16-8-1967.]In exercise of the powers conferred under clause (2) of section 104 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act, No. 38 of 1959) the State Government are hereby pleased to order that the Municipal Councils/Boards shall levy octroi on rectified spirit at 2 percent advalorem whee used as raw material for manufacture of country liquor with effect from the date the distilleries at Jaipur and Jodhpur and other places came within the limits of the Municipalities concerned.[Circular No. F.5(127) LSG/A/57/22916-23059, dated 19-7-1965]v/;{k@ iz'kkld] leLr uxjikfydk,a] jktLFkku-fo"k; :- jktLFkku jkT; fo/kqr eaMy }kjk vk;kr lkeku ij pqaxh olwyhjktLFkku jkT; fo/kqr eaMy }kjk miHkksx rFkk iz;ksx esa vkus okyk lkeku dh ,d lwph laxYu djrs gq, ys[k gS fd d`i;k bl ys[k gS fd d`i;k bl lwph ds vuqlkj mDr fo/kqr eaMy }kjk tks

Hkh lkeku vk;kr fd;k tkos pqaxh olwy djuk 'kq# dj fn;k tkos-List of Consumable Articles

S. No.	Description	S. No.	Description
1.	Coal.	2.	Coke.
3.	Light Diesel oil	4.	High Speed Diesel.
5.	Lubricants.	6.	Charcoal.
7.	Welding electrodes	8.	Oxygen.
9.	Acetylene.	10.	Cotton Waste white.
11.	Washing Soda	12.	Torrch Cells.
13.	Blue Duhgry cloth.	14.	Jute of gunny oiled cloth.
15.	Cotton waste coloured.	16.	Mantles for petromax.
17.	Emery paper-rough.	18.	Washing Soap.
19.	Silicage.	20.	H.T. Insulting tape.
21.	Black adhesive tape 1" to 3/4"	22.	Yellow empire tape 1/4"
23.	Lamps S.C. 230/V/15 W.	24.	Lamps S.C. 230/V/40 W.
25.	Lamps S.C. 230/V/60 W.	26.	Lamps S.C. 230/C/100 W.
27.	Lamps S.C.B. 2300/V/15 W	28.	Pigmy indicating lamps 110 V/15.
29.	Pigmy indicating 250/15 W.	30.	Link clips 1"
31.	Link clips 1 1/4"	32.	Link clips 1 1/2"
33.	Link clips "2	34.	T.C. Fuse wires of various sizes.
35.	Kerosene oil.	36.	Turpentine.
37.	White spirit.	38.	Yellow grease.
39.	Black paint.	40.	Aluminium paint.
41.	Coaltar.	42.	Paint Black enamel.
43.	Paint Blue enamel.	44.	Paint green enamel.
45.	Paint Red enamel.	46.	Paint Yellow enamel.
47.	Shellac.	48.	Paints brushes 3/4."
49.	Wire brushes.		

[Circular No. F. 5(127) LSG/55/49369, dated 11-8-1966.]It has come to the notice of the Government that some Municipalities insisting on cash payments of octroi on goods imported by the Public Health Engineering Department in the Municipal area. As it causes reverse loss to the said department, the State Government have been pleased to direct that the amount of octroi may be adjusted against the outstanding water charges towards the Municipality, and cash payment be not Insisted on entry of goods in Municipal area.Refund of Octroi[Circular No. F.8(6)61 /10177-10329, dated 17-4-1963]Doubts have been expressed as to how the refund of the octroi duty in respect of the goods imported within the limits of Municipal Council/Boards before the commencement of the Rajasthan Municipalities Octroi Rules, 1962 shall be made after the said rules have come into effect.The matter has carefully been examined by the State Government and it has been decided that such of the goods which have been imported within the Municipal limits prior to 20th of April 1963 would be subject to payment of refund of octroi duty on their exportation according to the rules in

force at the time of import only when the dealer has submitted a declaration indicating the stock of goods as on 19-4-1963. The declaration shall contain the following details :-

1. Name of the dealer alongwith address.

2. Description of the goods in stock.

3. Gross weight.

4. Value.

5. Rate of Octroi.

6. Amount of octroi paid.

7. Receipt No. under which octroi paid.

Where no such declaration within the specified time has been made, the goods will be treated according to the provisions of the Rules in force at the time of export. The Octroi Superintendent of the Municipal Council/Bards concerned shall verify the correctness of the declaration made by the dealer. The said goods intended to be exported shall be produced before the Octroi Superintendent for physical verification and the goods shall then immediately be exported out of the Municipal limits, under proper transport pass. Exemptions Notification No. Tax/F. 65(/ Misc./DLB/64/13152-13408. dated 1.5.1964, published in Rajasthan Gazette. Extraordinary, part IV-C, dated 20-8-1964. In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government being of the opinion that reasonable grounds exist for doing so, hereby grants general exemption from the octroi leviable under section 104 of the said Act on grain to be used as seed. [Notification No. 34445-34702/Tax/F. 65(Misc.) DLB/61, dated 29-7-1964, Published in Rajasthan Gazette, Part TV-C, dated 29-7-1964.] In continuation of this Department Notification No. tax/F. 65 (Misc.) DLG/64, dated 1st May, 1964, the State Government are pleased to direct that the exemption from the payment of octroi on grains to be used as seed shall be subject to the certificate issued by the District Agriculture Officer concerned in this behalf. [Notification No. Tax/F. 8 (150) LSG/60, dated 6-8-1963, published in Rajasthan gazette, extraordinary, part IV-C, dated 5-12-1963.] In supersession of this Department Notification No. F.3(4) LSG/55, dated 5th February, 1955 and in exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act. No. 38 of 1959), the State Government have been pleased to accord general exemption to Khadi prepared by hand spun cloth and material connected with the development of Khadi, imported by the authorised Khadi institutions recognised by the Akhil Bhartiya Charkha Sangh, Serva Sewa Sangh and Khadi Gramodyog Board payment of octroi and other local taxes levied by the Municipal Board and Councils of Rajasthan. It is however clarified that Khadi cut, sewn and prepared into a garment, towel, darry, etc. shall be subject to payment of octroi and not cloth. [Notification No. Tax/F. 8 (150) LSG 160, dated 2-4-1964, published in Rajasthan gazette. Part IV-C, dated 16-12-1965.] In partial

modification of this Department Notification No. Tax/F. 8 (150) LSG/60, dated the 6th August, 1963 and in exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, grants general exemption from the payment of octroi leviable under section 104 of the said Act on garments, towels, and darreies made of Khadi. [Notification No. F. 8(16) LSG/61, dated 9-6-1961, published in Rajasthan Gazette, Part IV-C, dated 27-7-1961.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government hereby grants exemption from the payment of octroi duty on the material imported by the Panchayat Samitis for execution of development work. [Notification No. F. 2(186) LSG/61, dated 5-1-1962, published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 5-1-1962.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption from the payment of octroi duty leviable under section 104 of the said Act on equipment viz. stationery, furniture imported by all the panchayat Samitis in Rajasthan. [Notification No. Tax/F. (69) (4) DLB/59/29154-29410, dated 24-10-1967, published in Rajasthan Gazette, part IV-C, dated 23-11-1967.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act, 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby exempts such of the equipment i.e. stationery and furnitures imported by the Zila parishads of Rajasthan from payment of octroi duty as leviable under section 104 of the Rajasthan Municipalities Act, 1959. [Notification No. D.9777/F. (131) LSG/59, dated 7-9-1960, published in Rajasthan Gazette, Part VI-A, dated 6-10-1960.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (38 of 1959), the State Government hereby grants exemption from the payment of octroi duty on the materials which are supplied by the Public Works Department, Rajasthan to the contractors for the construction of Government building and roads in Rajasthan. [Notification No. Tax/F. 135 (4) DLB/59/20038-20182, dated 19-7-1969.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption from the payment of octroi duty leviable under section 104 of the said Act on all goods brought by the Urban Improvement Trusts for their consumption and use in the respective Municipal areas. [Notification No. Tax/F. 118(1) DLB/58, dated 29-6-1966, published in Rajasthan Gazette, Part IV-C, dated 16-2-1967.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption from the payment of octroi duty on the imports meant for Red Cross Society throughout the State of Rajasthan provided that such goods are accompanied with a certificate signed by an officer of the organisation to the effect that they are Red Cross Stores. [Notification No. Tax/F. 121(1) DLB/58, dated 9-7-1963, published in Rajasthan Gazette, Part IV-C, dated 9-7-1963.] In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption from the payment of octroi duty leviable under section 104 of the said Act on goods imported by the U.S.A.I.D. personnel. [Notification No. Tax/F. 38(Misc.) DLB/67, 15216-15466. dated 12-6-1967, published in Rajasthan Gazette, Extraordinary,

Part IV-C. dated 12-6-1967.]In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption from the payment of octroi duty on condoms imported within the Municipal towns of Rajasthan.[Notification No. F. 5(199) LSG/A/59, dated 30-12-1959, Published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 30-12-1959.]In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government hereby grants exemption with effect from the first day of January, 1960 to all small, medium and large scale Industries from the payment of octroi on all machinery imported for the purpose of setting up industries subject to the importer producing a certificate to that effect from the Industries Department of the State.[Order No. F.5(199) LSG/59, dated 29-8-1961.]Proforma of Certificate Government of Rajasthan Directorate of IndustriesCertificate

No..... Date.....

It is certified that M/s..... are importing/have imported the following machinery for setting up a new unit/expansion of their existing unit at.....This is in pursuance of Government Notification No. F./5 (199) LSG/A dated the 30th December, 1959.

S. No. Description of Machines No. of Machinery Value G.R. No.

R.R.

[Order No. Tax/F. (4) DLB/60/58232, dated 17-10-1966/2-11-1966]In continuation of this Department Order No. F.5 (199) LSG/59, dated 29-8-1961, the State Government has been further pleased to authorise the Director of Industries and Supplies or the Regional Deputy Director of Industries and Supplies to issue certificates, as the case may be, in respect of raw materials exempted from payment of octroi as per sanction issued by the Department from time to time and notified in the Rajasthan Rajpatra.[Notification No. 5(199) LSG/A/59, dated 22-4-1961, published in Rajasthan gazette, Part 1-B, dated 25-5-1961.]In exercise of powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959),the State Government hereby grants exemption w.e.f. 1st May, 1960 to all small, medium and large scale Industries from the payment of octroi on all machinery imported for the purpose of expansion of industries subject to the importer producing a certificate to that effect from the Industries Department of the State.fgUnh vf/klwpuk,a[Circular No. Tax/F.8(104) LSG/60, dated 9-2-1967]v/;{k@iz'kkld} leLr uxjikfydk,a] jktLFkkufo"k; %& vk;kfrr lkeku ij pqaxh olwy djus ckcldbZ ftyk vf/kdkfj;ksa }kjk ;g lwfpr fd;k x;k gS fd uxjikfydk,a muds {ks= esa vk;s gq, leLr [kk|kUu ij pqaxh dj ysrrh gSa pkgs og [kk|kUu ij pqaxh dj ysrrh gSa pkgs og [kk|kUu uxjikfydk {ks= esa fedrk} [kirk gS ;k ughabl fo"k; esa ys[k gS fd dsUnzh; ljdkj vk;kfrr xsagw jkT; ljdkj dks jsy gSM ij gh nsus ds fy;s ikcUn gS vkSj jkT; ljdkj ds fy;s vko';d gS fd xksnke mUgha LFkkuksa ij dk;e fd;s tkosa tgka ij xsagq dh fMysojh dsUnzh; ljdkj ls yh tkrh gs] mDr xksnkeksa esa ls [kk|kUu ekax ds vuqlkj vyx&vyx LFkkuksa dks forj.k gsrq Hkstk tkrk gS] vxj ;s xksnke uxjikfydk ds {ks= esa iM+rs gSa rks ml {ks= dh uxjikfydk leLr [kk|kUu ij pqaxh ys ysrrh gS vkSj tc ogka ls eky nwljs LFkkuksa dks Hkstk tkrk gS tks fd uxjikfydk {ks= esa gS rks ogka ij fQj pqaxh olwy dj yh tkrh gS] bl izdkj nksgjh pqaxh olwy gks tkrh gS tks U;k; laxr ugha gSAvr% bl laca/k esa ljdkj }kjk ;g fu.kZ; fy;k x;k gS fd vk;kfrr xsgwa ds laca/k esa uxjikfydk,a mrus gh [kk|kUu ij pqaxh olwy djsa tks uxjikfydk {ks= esa miHkksx} iz;ksx

rFkk fodz;kFkZ dke esa vkos- d`i;k bu vkns'kksa dh iw.kZr;k ikyuk dh tkosA[Circular No. Tax/F.8(104) LSG/60/20290, dated 2-8-1967]v/;{k@iz'kkld] leLr uxjikfydk,a] jktLFkkufu"K; %& vk;kfrr lkeku ij pqaxh olwy djus ckerivkidk /;ku bl foHkkx ds ifji= lao Tax/F.8(104) LSG/60, dated 9-2-1967 (izfrfyi layXu) dh vksj vkdf"KZr dj ys[k gS fd mDr vkns'k fnukad 9&2&1967 ls vk;kfrr ^ekbyksa* ij Hkh ykxw le>s tkosaANote.-See the previous one circular for the copy of the circular referred to in this circular.[Circular No. Tax/F.8(104) LSG/60/20919, dated 2-8-1967]v/;{k@iz'kkld] leLr uxjikfydk,a] jktLFkkufu"K; %& izksD;wvjesaV Ldhe ds vUrxZr vk;kr xsgwa ij pqaxh olwy djus ckerizksD;wvjesaV vf/kdkjh ,oa insu lgk;d lfpo] [kk| foHkkx }kjk ;g lwfpr fd;k x;k gS fd uxjikfydk,a muds {ks= esa mijksDr ;kstuk ds vUrxZr vk;s gq, leLr xsgwa ij pqaxh dj olwy dj ysrrh gSa pkgs og [kk|kUu [kk|kUu uxjikfydk {ks= esa fedrk] [kirk gS vFkok ugha;g xsgwa fMfLV~DV gSMDokVZlZ vFkok ftys ds fdll Hkh LFkku ij xksnkeksa esa bDV~Bk fd;k tkrk gS vkSj ogka ls ekax ds vuqlkj vyx&vyx LFkkuksa dks forj.k gsrq Hkstk tkrk gS] vxj ;s xksnke uxjikfydk ds {ks= esa iM+rs gSa rks ml {ks= dh uxjikfydk leLr [kk|kUu ij pqaxh ys ysrrh gS vkSj tc ogka ls eky nwljs LFkkuksa dks Hkstk tkrk gS tks fd uxjikfydk {ks= esa gS rks ogka ij fQj pqaxh olwy dj yH tkrh gS] bl izdkj nksgjh pqaxh olwy gks tkrh gS tks U;k; laxr ugha gSvr% bl laca/k esa ljdkj }kjk ;g fu.kZ; fy;k x;k gS fd mijksDr ;kstuk ds vUrxZr vk;kfrr xsgaw ds laca/k esa uxjikfydk,a mrus gh [kk|kUu ij pqaxh olwy djsa tks uxjikfydk {ks= esa mi;ksx] iz;ksx rFkk fodz;kFkZ dke esa vkos] d`i;k bu vkns'kksa dh iw.kZr;k ikyuk dh tkosA[Circular No. Tax/F.2(2) DLB/60/20363, dated 19-7-1967]v/;{k@iz'kkld] leLr uxjikfydk,a] jktLFkkufu"K; %& jk'ku dh phuh ij pqaxh dj ds laca/k esadz;&fodz; lgdkjh lfefr fyo lkaHkj us ;g lwfpr fd;k gS fd uxjikfydk,a muds {ks= esa vkbZ gqbZ jk'ku dh leLr phuh ij pqaxh olwy dj ysrrh gSa pkgs og phuh uxjikfydk {ks= esa fedrh gS vFkok ugha;g phuh fMfLV~DV o lc fMohtu ds gSMDokVZl esa xksnkeksa esa bDV~Bh dh tkrh gS vkSj ogka ls ekax ds vuqlkj vyx&vyx LFkkuksa dks forj.k gsrq Hksth tkrh gS] vxj ;s xksnke uxjikfydk ds {ks= esa iM+rs gSa rks mls {ks= dh uxjikfydk leLr jk'ku dh phuh ij pqaxh ys ysrrh gS vkSj tc ogka ls eky nwljs LFkkuksa dks Hkstk tkrk gS tks fd uxjikfydk {ks= esa gS rks ogka ij fQj pqaxh olwy dj yH tkrh gS] bl izdkj nksgjh pqaxh olwy gks tkrh gS tks U;k; laxr ugha gSAvr% bl laca/k esa ljdkj }kjk ;g fu.kZ; fy;k x;k gS fd jk'ku dh phuh ds laca/k esa uxjikfydk,a mruh gh phuh ij pqaxh olwy djsa tks uxjikfydk {ks= esa miHkksx] iz;ksx rFkk fodz;kFkZ dke esa vkos] d`i;k bu vkns'kksa dk iw.kZr;k ikyu fd;k tkosA[Notification No. Tax/A/F.7(71)(32)(AF) DLB/56, dated 22-7-1965, published in Rajasthan gazette, part IV-C, dated 16-9-1965.],rn~ lEcU/kh jkT; ljdkj }kjk nh xbZ leLr vkKkvksa dk vf/kdze.k djrs gq, jktLFkku uxjikfydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[k 38 lu 1959) dh /kkj 104 ds [k.M (2) }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj ,rn~ }kjk funsZ'k nsrh gS fd ns'kh 'kjk ij tks fd jktLFkku dh uxjikfydk ifj"knksa@e.My dh lhekUrxZr miHkksx] iz;ksx rFkk fodz;kFkZ ykbZ tkosxh] uxjikfydk ifj"knksa@e.Myksa }kjk bl vf/klwpuk ds jktLFkku jkti= esa izdkf'kr gksus dh frfFk ls fuxZeu ewY; ij (on the issue price) 2 :o izfr lSdM+k dh nj ls pqaxh olwy fd;k tk;sxA[Circular No. Tax/F.7(32)(AF) DLB/66/8781-8923, dated 21-3-1966]v/;{k@iz'kkld] leLr uxjikfydk,a] jktLFkku] t;iqfo"K; %& ns'kh 'kjk ij pqaxh olwyh ds lEcU/k esa 'kjk ij pqaxh olwyh ds laca/k esa ,Dlkb foHkkx o uxjikfydkvksa dh orZeku vlqfo/kkvksa dks /;ku esa j[krs gq, ;g fu.kZ; fy;k x;k gS fd uxjikfydk,a ns'kh 'kjk ij tks fd mudh lhek esa ,Dlkb foHkkx ds xksnkeksa fd fy;s vk;kr dh tkos] vk;kr djus ds le; pqaxh olwy u djsa] ,Dlkb foHkkx us ;g Lohdkj dj fy;k gS fd os fdll Hkh ykbZlsLlnkj ls feuk ifgys fofHkUu {ks= dh uxjikfydk dks pqaxh olwyh dj pqdk;s vk;kr xksnke esa ls 'kjk llykbZ ugha djsaxsAvr% leLr uxjikfydkvksa dks ;g vkns'k fn;k tkrk gS fd muds {ks= esa ykbZlsUlnkjksa }kjk 'kjk vk;kr djus ds ifgys muds ,dlkb foHkkx dks fn;s tkus okys bUMsUV ds vk/kkj ij 'kjk dh dqy dher okyh fuxZeu ewY; (Issue price) ij 2 izfr'kr ds fglk ls tks dj bl foHkkx dh vf/klwpuk la[k VSDI] (,) ,c

(71) (32) ,o,Qo@Mho,yocho@ 56 fnukad 22&7&1965 }kjk fu/kkZfjr fd;k x;k gS] paqhx dj izkIr dj joUuk tkjh dj fn;k tkos vkSj tc mDr 'kjk mudh lhek esa vk;kr gks ml oDr ,Dlkbt ds ikl tks 'kjk ds dUlkbuesaV ds lkFk gks mlesa ntZ dher vkfn ls pqaxh dj joUus dk feyku djds 'kjk ds vkus dk bUnzkt o rkjh[k mlh joUus dh iqLrd ij ntZ djds ykblsUlnkj dks okfil dj fn;k tkos] ;g bUnzkt fd;k tkuk fugk;r t:jh gS rkfd ml joUus ls nqckj 'kjk vk;kr gksus dk vUns'kk u jgs] bls vykok eghus ds var esa xksnke esa ykbZlsUlnkjksa dks fti dnj 'kjk nh xbZ mlds tks joUus ml ekg tkjh gq, gSa feyku dj ytsuk pkfg;s rkfd feuk pqaxh dj fn;s 'kjk dh fudklh u gksA[Notification No. Tax/F.8(26) LSG/61, dated 15-5-1969 (G.S.R. 59), published in Rajasthan Gazette, Part IV-C (1), dated 16-10-1969.]bl foHkkx dh vf/klwpuk la[k Tax/F.8(126) LSG/61, dated 4-2-1964 dks vf/kdzfer djrs gq, rFkk jktLFkku uxjikydk vf/kfu;e] 1959 (vf/kfu;e lao 68 lu~ 1959) dh /kkjk 107 dh mi/kkjk (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] ,rn~ }kjk jkT; dh leLr uxjikydk e.Myksa o ifj"knksa ds lhek {ks= esa vk;kfrr QVhZykbtIZ (Fertilisers) dks mDr vf/kfu;e dh /kkjk 104 esa mn~xzghr pqaxh dj ds Hkqxrku ls rkRdkfyd izHkko ls eqDr djrh gSAnote.- The superseded notification was published in the Rajasthan Gazette, Extraordinary, Part IV-C, dated 30-4-1964.[Circular No. Tax/F.8(26) LSG/61/Part/9272-9417, dated 17-3-1971]v/;{k@iz'kkld] leLr uxjikydk@ifj"knksa] jktLFkkufo"k; %& jlk;fud QVhZykbtIZ ds ckjs esa Li"Vhdj.kfoHkkxh; vf/klwpuk la[k Tax/F.8(126) LSG/61, dated 4-2-1969 }kjk jkT; dh leLr uxjikydk@ifj"knksa ds lhek {ks= esa vk;krhr QVhZykbtIZ (Fertilisers) dks pqaxh dj ds Hkqxrku ls eqfDr iznku dh xbZ FkhAfofHkUu uxjikydkvksa@ifj"knksa }kjk bl vk'k; dk Li"Vhdj.k pkgk x;k gS fd os dkSu&dkSu ls jlk;fud gSa tks [kkn ds :i esa dke esa vkrs gSa] vr% laca/k esa funsZ'kd] d`f`k foHkkx ls izkIr lwpuk ds vuqlkj fuEufyf[kr jlk;fud [kkn ds :i esa iz;qDr gksrs gSa rFkk os mDr vf/klwpuk ds vUrxZr pqaxh dj ls eqDr ekus tk;saxsA

1.

- veksfu;e lYQsV

2.

- veksfu;e ukbVs~V

3.

- dsfY'k;e veksfu;e ukbV~sV

4.

- ;wfj;k

5.

- veksfu;e QkLQsV

6.

- MkbZ&veksfu;e QkLQsV

7.

- lqij QkLQsV

8.

- fV~;y lqij QkLQsV

9.

- E;wjsV vkQ iksVk'k

10.

- lYQsV vkQ iksVk'k

11.

- veksfu;e DyksjkbM

12.

- dsyf'k;e DyksjkbM

13.

- fofHkUu xszM ds fefJr moZjd vkfnA[Circular No. Tax/F.8(150) LSG/60/13155-13412, dated 30-3-1971 (GSR 216), published in Rajasthan Gazette, part IV-C(1), dated 22-7-71.]fo"k; %& gS.Mywe ls cus gq, diM+s dh lgh O;k[k; kfoHkkxh; vf/klwpuk la[k D 4358/F. 5 (73) LSG/A/57, dated 23-5-1959 }kjk gS.Mywe ls cus diM+s dks pqaxh dj ls eqDr fd;k x;k FkkAgS.Mywe ls cus diM+ksa dh lgh O;k[k; k ds ckjs es uxjikfydkvksa esa dkQh foHkze gS vr% bl ekeys esa ,rn~}kjk Li"Vhdj.k fd;k tkrk gS fd gS.Mywe ls cus diM+s ls rkRi;Z lHkh izdkj ds gS.Mywe ls cus diM+ksa ls gS pkgs os uke ls fcdrs gksa vFkok uxksa lso vFkkZr~ gS.Mywe ls cus diM+s esa gS.Mywe dh cuh izR;sd izdkj dh oLrq,a tSls njh] xeNs] lkM+h] Vkoy] :eky vkfn lfEefyr gSaA[Notification No. Tax/F.38(Misc.) DLB/67, dated 22-8-1969 (GSR 85), published in Rajasthan Gazette, part IV-C(1), dated 11-12-1969]jktLFkku uxjikfydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[k; k 38 lu~ 1959) dh /kkjk 107 dh mi/kkjk* (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj] ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] ,rn~ }kjk jkT; dh leLr uxjikfydk e.Myksa o ifj"knksa ds lhek {ks= esa fujks/k dUMkse (Norodh Condoms) ds izpkjFkZ vk;kfrr izpkj lkexzh dks mDre vf/kfu;e dh /kkjk 104 esa

mn~x`fgr pqaxh dj ds Hkqxrku ls ,rn~}kjk eqDr djrh gSaA[Notification No. Tax/F.38(Misc.) LSG/68-I, dated 1-6-1968, published in Rajasthan Gazette, part IV-C, dated 1-6-1968 and corrected vide Corrigendum No. Tax/F. 38(Misc.)LSG/68, dated 2-8-1968, published in Rajasthan Gazette, part IV-c, dated 3-10-1968.]jktLFkku uxjikfydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[k 38 lu~ 1959) dh /kkjk 107 dh mi/kkjk (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj] ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] ,rn~ }kjk jkT; esa fnukad 1 vizSy] 1968 ls prqFkZ iapo"khZ; ;kstuk ds var rd] vFkkZr 31 ekpZ] 1974 rd] u;s LFkkfir gksus okys y?kq] e/;e rFkk o`gn m|ksxksa dks mudh LFkkiuk dh frfFk ls lkr o"kZ dh vof/k ds fy,] muds }kjk vius mRiknu gsrq vk;kfrr] leLr dPps eky dks fuEukafdr 'krksZa lfgr mDr vf/kfu;e dh /kkjk 104 esa mn~x`fgr pqaxh dj ds Hkqxrku ls eqDr djrh gSa%&

1.

- lacaf/kr m|ksx ds mRiknu ds fy, ogh dPpk eky le>k tk;sxk ftlds fy, iwoZ esa lapkyd] m|ksx foHkkx }kjk izekf.kr lwph lacaf/kr uxjikfydk dks ns nh xbZ gksA

2.

- dPps eky dh lwph esa iSfdax lkexzh] QuhZpj] fQDlpj] yqczhdsfVax rsy] bZ/ku (dks;yk] ydM+h] isV~ksfy;e vkfn)] ,;jdaMh'kfuax IykaV] jsQzhts'ku rFkk fo|qfrdj.k ls lacaf/kr lkeku lfEefyr ugha gksaxsA

3.

- ,sls dPps eky ds] fd ftlds fy, lapkyd] m|ksx foHkkx }kjk izek.k i= ns fn;k x;k gS] uxjikfydk {ks= esa vk;kr fd;s tkus ds le; lacaf/kr m|ksx }kjk uxjikfydk dks bl ckr dk izek.ki= fn;k tk;sxk fd dkSu lk dPpk eky fdruh ek=k esa vk;kr fd;k tk jgk gSA

4.

- fdllh m|ksx }kjk vk;kfrr lkeku dPps eky dh izekf.kr lwph esa vkrk gS vFkok ugha] bldk fookn gksus ij] lfpo] m|ksx foHkkx }kjk bl ij fy;k x;k fu.kZ; vafre gksxkA[Notification No. Tax/F.38(Misc.) LSG/68-II, dated 1-6-1968, published in Rajasthan Gazette, part IV-C, dated 1-6-1968 and corrected vide Corrigendum No. Tax/F. 38(Misc.)LSG/68, dated 2-8-1968, published in Rajasthan Gazette, part IV-c, dated 3-10-1968.]jktLFkku uxjikfydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[k 38 lu~ 1959) dh /kkjk 107 dh mi/kkjk (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj] ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] ,rn~ }kjk jkT; esa fnukad 1 vizSy] 1968 ls prqFkZ iapo"khZ; ;kstuk ds var rd] vFkkZr~ 31 ekpZ] 1974 rd] u;s LFkkfir gksus okys m|ksxksa (y?kq] e/;e rFkk o`gn) rFkk iqjkus m|ksxksa (y?kq] e/;e rFkk o`gn) ds foLrkj gsrq dke esa vkus okys vk;kfrr QsfcdsfVax esVsfi;y (Fabricating Material) vFkok fuekZ.k (Construction) ds fy, dke esa vkus okys leLr eky dks m|ksx dh LFkkiuk vFkok mlDs foLrkj dh frfFk ls lkr o"kZ dh vof/k ds fy,] fuEukafdr 'krksZa lfgr mDr vf/kfu;e dh /kkjk 104 esa mn~x`fgr pqaxh dj ds Hkqxrku ls eqDr djrh gS%&

1. fuekZ.k&dk;Z esa bl eqfDr dk ykHk fIQZ ,sls m|ksx ds QSDV~h 'ksM] dk;kZy; Hkou rFkk pkSdhnkjksa ds DokVZI ds fy, gh gksxkA ;g ykHk vf/kdkjh.k] LVkWQ rFkk deZpkfj;ksa (Jfedksa rFkk etnwjksa lfgr) ds vkokl ds fy, ugha gksxkA

2. ,slh lkexzh ds uxjikydk {ks= esa vk;k fd;s tkus ds le; lacaf/kr m|ksx }kjk uxjikydk dks bl ckr dk izek.ki= fn;k tkosxk fd ,slh lkexzh mDr dk;Z gsrq gh iz;qDr gksxhA

[Notification No. Tax/F.38(Misc.) LSG/68-III, dated 1-6-1968, published in Rajasthan Gazette, part IV-C, dated 1-6-1968 and corrected vide Corrigendum No. Tax/F. 38(Misc.) LSG/68, dated 2-8-1968, published in Rajasthan Gazette, part IV-c, dated 3-10-1968.] jktLFkku uxjikydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[;k 38 lu~ 1959) dh /kkjk 107 dh mi/kkjk (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj] ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] ,rn~ }kjk jkT; esa fnukad 1 vizSy] 1968 ls prqFkZ iapo"khZ; ;kstuk ds var rd] vFkkZr 31 ekpZ] 1974 rd] iqjkus m|ksxksa (y?kq] e/;e rFkk o`gn) ds foLrkj ds QyLo:i [kir gksus okys vfrfjDr vk;kfrr dPps eky dks muds foLrkj dh frfFk ls lkr o"kZ dh vof/k ds fy,] fuEukafdr 'krksZa lfgr mDr vf/kfu;e dh /kkjk 104 esa mn~x`fgr pqaxh dj ds Hkqxrku ls eqDr djrh gS%&

1. lacaf/kr m|ksx ds QyLo:i mRiknu ds fy, vfrfjDr dPpk eky ogh rFkk mruh gh ek=k esa le>k tk;sxk ftlds fy, iwoZ esa lapkyd] m|ksx foHkkx }kjk izekf.kr lwph lacaf/kr uxjikydk dks ns nh xbZ gksA

2. dPps eky dh lwph esa iSfdax lkexzh] QuhZpj] fQDlpj] yqczhdsfVax rsy] bZ/ku (dks;y] ydM+h] isV~ksfy;e vkfn)] ,;jdaMh'kfuax lykaV] jsQzhtjs'ku rFkk fo|qfrdj.k ls lacaf/kr lkeku lfEefyr ugha gksaxsA

3. ,sls dPps eky ds] fd ftlds fy, lapkyd] m|ksx foHkkx }kjk izek.k i= ns fn;k x;k gS] uxjikydk {ks= esa vk;kr fd;s tkus ds le; lacaf/kr m|ksx }kjk uxjikydk dks bl ckr dk izek.ki= fn;k tk;sxk fd dkSu lk dPpk eky fdruh ek=k esa vk;kr fd;k tk jgk gSA

4. fdlh m|ksx }kjk vk;kfrr lkeku dPps eky dh izekf.kr lwph esa vkrk gS vFkok ugha] bldk fookn gksus ij] lfpo] m|ksx foHkkx }kjk bl ij fy;k x;k fu.kZ; vafre gksxkA

[Circular No. Tax/F.8(48) (Misc.) DLB/62/40586-40728, dated 29-9-1964.] v/;{k@iz'kkld] leLr uxjikydk,a] jktLFkkufo"k;%& pqaxh cSfj;j (vkDV~k; cSfj;j) ds lEcU/k esajkT; ljdkj dks ;g fofnr gqv k gS fd lm+d ds vkj&ikj pqaxh cSfj;jksa dk fuekZ.k bl izdkj fd;k tkrk gS ftlls Hkkjh okgu] tSlS eksVj] cl] V~d] ykjh vkfn ds lkFk&lkFk eksVj dkjksa dks Hkh :duk iM+rk gS] bls ;krk;kr ds Lora= vkxeu esa

ck/kk mifLFkr gksrh gS rFkk vuko';d :i ls le; u"V gksrk gSAvr% lEiw.kZ uxjikfydkvksa dks ,rn~ }kjk vkns'k fn;k tkrk gS fd pqaxh cSfj;jksa dk fuekZ.k bl izdkj fd;k tkuk pkfg, (tSls fd vtesj op vyoj esa gSa) ftlls eksVj dkjsa fcuk :ds xqtj ldsa] fdUrQ Hkkjh okguksa dks :duk iM+sArFkkfi] ;g Li"Vhdj.k fd;k tkrk gS fd 'kadm ;k lUnsg dh voLFkk esa fdLh okgu esa pqaxh ;ksX; lkeku gS] lEiw.kZ izdkj ds ;krk;kr tSls eksVj] cl] V~d] ykjh rFkk eksVj dkj dks Hkh jksdk tk ldrk gS] lEiw.kZ pqaxh dj ;ksX; lkeku dks pkgs mls fdLh Hkh izdkj ds okgu }kjk uxjikfydk lhekUrxZr yk;k tk;s] ,sls okguksa dks pqaxh cSfj;j ij :duk gksxk rFkk lkeku ij mn~xzg.kh; pqaxh dj dh jde dk Hkqxrku djuk gksxkAuxjikfydkvksa dk ;g drZO; gS fd os Hkyh izdkj ;g ns[k ysa fd paqaxh pksjh ugha dh tk jgh gS] rFkk ;g Hkh lqfuf'pr dj ysa fd ln~Hkkoh ;kf=;ksa (Bonafide passengers) rFkk lh/ks tkus okys ;krk;kr (through traffic) dks fdLh izdkj dh ck/kk,a ugha igqapsA[Copy of letter No. Misc./F.94/44/DLB/61, dated 19th September, 1961 from the Director of Local Bodies, Rajasthan, Jaipur to all the Presidents/Chairman of the Municipalities of Rajasthan.]Subject.-Implementation of recommendations of the VIII Senior Officers Conference, 1961.It is considered desirable that the Municipalities having Octroi outpost () should maintain a register showing the registration numbers of vehicles which pass through the barriers as also the time of passing of such vehicles. Necessary instructions in this respect may please be issued to the staff working at the octroi outpost under your Municipality.[Order No. Tax/F.3(1)(45) LSG/73-2191-2395, dated 27-5-1977]tho ,lo vkjo 90%& jktLFkku uxjikfydk vf/kfu;e] 1959 (jktLFkku vf/kfu;e la[;k 38 lu~ 1959) dh /kkjk 107 dh mi/kkjk (5) ds }kjk iznRr 'kfDr;ksa dk iz;ksx djrs gq, jkT; ljdkj] ;g er j[krs gq, fd ,slk djus ds leqfpr dkj.k fo|eku gSa] vr% jktLFkku dh leLr uxjikfydkvksa esa jktLFkku fo|qr e.My }kjk vk;kfrr fctyh (Electric Energy) dh mDr vf/kfu;e dh /kkjk 104 esa mnxxzfgr pqaxh dj ds Hkqxrku ls ,rn~}kjk eqDr djrh gSA[Published in Rajasthan Rajpatra part IV-C(1), dated 16-6-1977, page 239.]