



The City of Nagpur Corporation (Re-Enactment of Octroi Rules With  
Retrospective Effect and Validating Provisions) Act, 1991

Act 13 of 1991

**Keyword(s):**

Goods, Schedule, Nagpur Corporation, Octroi Rules, Retrospective Effect,  
Validating Provisions

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THE CITY OF NAGPUR CORPORATION (RE-ENACTMENT OF  
OCTROI RULES WITH RETROSPECTIVE EFFECT AND  
VALIDATING PROVISIONS) ACT, 1991

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MAHARASHTRA ACT No. XIII OF 1991 <sup>1</sup>

## [THE CITY OF NAGPUR CORPORATION (RE-ENACTMENT OF OCTROI RULES WITH RETROSPECTIVE EFFECT AND VALIDATING PROVISIONS) ACT, 1991]

[This Act received the assent of the Governor on the 27th March 1991; assent first published in the *Maharashtra Government Gazette*, Part IV, Extraordinary, on the 27th March 1991].

An Act to re-enact rules with retrospective effect for specifying maximum amount of tax as provided in sub-section (3) of section 114 of the City of Nagpur Corporation Act, 1948, and to make certain validating provisions.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to re-enact rules with retrospective effect for specifying maximum amount of tax as provided in sub-section (3) of section 114 of the City of Nagpur Corporation Act, 1948 and to make certain validating provisions to validate a cess on animals or goods brought within the City of Nagpur for sale, consumption or use therein; and, therefore, Mah. Ord. promulgated the City of Nagpur Corporation (Re-enactment of Octroi Rules with retrospective effect and Validating Provisions) Ordinance, 1991, on the 16th February 1991;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; It is hereby enacted in the Forty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the City of Nagpur Corporation (Re-enactment of Octroi Rules with retrospective effect and Validating Provisions) Act, 1991.

Short title and commencement.

(2) It shall be deemed to have come into force on the 16th February 1991.

2. The rules prescribing the maximum amount of rates for octroi and haisiyat taxes issued under sub-section (2) of section 66 of the Central Provinces and Berar Municipalities Act, 1922 (hereinafter referred to as "the said Act"), under the Central Provinces and Berar Government Notification, No. 2093-714-VIII, dated the 5th September 1923 and the rules for imposition of the maximum amount of rates for octroi tax by the Municipal Committees and Notified Area Committees made likewise under the said Act by the Madhya Pradesh Government under Notification, No. 1584/1661-M-XIII, dated the 29th April 1950, as in force on the 15th December 1960 in so far as regards prescribing the maximum rates of cess or octroi payable in respect of animals and goods brought within the area of the Municipal Corporation of the City of Nagpur, shall be deemed to be duly and validly re-enacted by the State Government on the 15th December 1960, as follows:—

Re-enactment of rules prescribing maximum rates of cess on animals and goods.

"1. *Title and commencement.*—(1) These rules may be called the Municipal Corporation of the City of Nagpur Octroi (Prescribing the Maximum Rates) Rules, 1991.

(2) These rules shall be deemed to have come into force on the 15th day of December 1960.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

C.P. and Berar II of 1950.

- (a) "Act" means the City of Nagpur Corporation Act, 1948;
- (b) "goods" means goods specified in the Schedule and includes animals mentioned therein;
- (c) "Schedule" means the Schedule to these rules.

1. For Statement of Objects and Reasons, See *Maharashtra Government Gazette*, 1991, Part V; Extraordinary, pp. 28-29.

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3. *Levy of octroi and maximum rates therefor.*—(1) Subject to the provisions of the Act and the rules made thereunder, in so far as regards assessment, collection and refund of the cess (octroi) made thereunder, octroi shall be leviable by the Corporation in respect of the several goods specified in the Schedule.

(2) The rate at which octroi shall be levied by the Corporation on any goods specified in column 2 of the Schedule shall not exceed the maximum rate specified therefor in column 3 of that Schedule.

SCHEDULE

(See rule 3)

*Schedule of goods liable to octroi in the octroi limits of the Municipal Corporation of the City of Nagpur*

Item No.	Name of the article	Octroi rates			
		Ad Valorem rate per cent		Rate per quintal or as otherwise specified against the item concerned	
1	2	3			
		Rs.	Ps.	Rs.	Ps.
1	Grass, Straw, bhusa, tanus (paira), kond, including rice d'oil powder, kadba, green fodder, kadba cutting (chura).	....		0.60	
2	Cotton seeds, chuni, mahua, oil cakes of all kinds, soyabin oil powder including khandas of grain used for any purposes.	....		0.80	
3	Grain and pulses of all kinds, poha, grain flour including besan, maida, sooji and parched grain, lahi and murmura, rajgira, rajma, kutki, kodo, sawa, bajra.	....		1.50	
4	Oil seeds of all kinds, including groundnuts with rind or without rinds, ambadi seeds, rai, sarso; jagni, toli (mahua seeds), nimbai seeds, suryamukhi seeds, rep-seeds, kardi seeds, soyabin seeds.	....		2.00	
5	Oil of all sorts used for human consumption such as til oil, jawas oil, groundnut oil, mustard oil, unrefined castor oil, coconut oil, toli oil, soyabin oil, kardi oil, cotton seeds oil, palm and palmoline oil, repseed oil, suryamukhi seeds oil, refined edible oil (not bottled and hydrogenated).	....		8.00	
6	Vegetable ghee, hydrogenated oil and other ghee substitutes which are not pure ghee but used as ghee substitutes, margarine.	6.00		....	
7	Purè ghee, butter, khowa and honey	....		20.00	

## SCHEDULE—contd.

1	2	3	
		Rs. Ps.	Rs. Ps.
8	All kinds of vegetables such as potato, sweet potato, dry and green onions, green chana, green tur, green popat, green peas, parwar, kundru, green dhaniya, green chillies, green shingada, tomato, brinjals and green batana.	..	1.25
9	Green ginger, dry chillies, tamarind, dry garlies ..	....	5.00
10	Oranges, mosambies, sweet lemon, sugarcane, apples, grapes, anar, pine apples, lichi, peaches, pears, naspati, bedana, chiku, alucha, rasplerry, etc. and all kinds of fresh fruits not specified elsewhere.	....	2.00
11	Coconut, dry shingada, turmeric, dry mango pieces (Khatai), coriander seeds (dry dhaniya), processed cattle feed, murgidana and afish meal.	....	5.00
12	(a) Kharik, pista, badam, manooka, kismis, akroad, alubukhara, anjeer, chironji (charoli), jardaloo, kaju, chilgoja, sakkarpara, makhana, khobani, mango powder, godambi, gond (dink) and all other kinds of dried fruits.	10.00	....
	(b) Khopra, khopra powder and pieces. ..	4.00	....
13	Sugar and sugarcandy .. ..	5.00	....
14	Gur, rab, pendkhajur, shira and molassis ..	4.00	....
15	Tea, coffee, cocoa and cocogem. ..	5.00	....
16	(a) Oilman's stores, tinned, provisions, bottled and packed provisions of all kinds including meat, bacon and fish (other than fresh butcher's meat and fish), spices (ground or unground), tinned tobacco, snuff and pan masala of all kinds, kimam, saccharin, pasteurised butter and substitute of butter, all kinds of Indian sweets, bread, papad, barissu, achar, chiwada, chatni, confectionery of all kinds, cocacola concentrate (fanta), beverages, etc., papermints, pastry, vinegar of all kinds, glucose of all kinds, chocolates, biscuits, barley, milk powder and milk food, juice and unmedicated syrup (sarbat), all kinds of aerated waters (drinks) such as limca, campacola, 77, soda water and all kinds of cold drinks.	6.00	....
	(b) Gulkand, murabba, fruit murabba of all kinds, mirchi powder, haldi powder, jira powder, methi powder and other kinds of spices (masala) powder, not mentioned elsewhere, cheese, jams and jellies.	4.00	....
17	Fish of all kinds (dead or alive untinned), eggs and meat.	....	10.00
18	Wild beasts, games of all kinds (dead or alive) ..	....	1.00 each

SCHEDULE—contd.

1	2	3	
		Rs. Ps.	Rs. Ps.
19	Fowls, ducks, parrots and other birds and games of birds not specified elsewhere	....	0.20 each.
20	Sheep, goats, lambs, kids and pigs	....	1.00 each.
21	Bullocks, he-calf (gorha), buffalo and calf, horses, cows and gorhi.	....	2.00 each.
22	Vegetable seeds, fodder seeds, fruit seeds, flower seeds, tree seeds, hemp seeds (excluding boru, ambadi seeds and tarota seeds), tamarind seeds, khas seeds.	....	10.00
23	Betel leaves	....	10.00
24	(a) Betel nuts of all kinds	....	15.00
	(b) Cardamom, jaipatri, jaiphal, elcha seeds, camphor, kalmi, mira, sabudana, methi seeds, kokam flower, lemon juice powder (limbusat) and other articles of kirana but not specified elsewhere (as per Foot-Note No. 1).	6.00	....
	(c) Cloves	6.00	....
	(d) Katha	6.00	....
25	Petroleum products such as savasol oil, diesel oil, crude oil, mava-oil, white oil, machinery oil, refined castor oil, lubricating oils of all kinds, spordel oil, spindle oil, furnace oil, grease, petroleum jelly, wax, cooking gas (L. P.), all kinds of mineral oils, petrol and aviation spirit (I.C.A.) and other kinds of oils not provided elsewhere and all kinds of gas.	8.00	....
26	Kerosene oil	4.00	....
27	Candles, other articles intended for gas or oil-lighting (including lamps, lantern, kitson, petromax, stoves, wicks, mantle, gun powder, all kinds of crackers (including Diwali matches), blasting powder, fire works, crackers, safety fuses, all kinds of cells, torches, lighters, gas tubes and its accessories and calcium carbide.	8.00	....
28	Matches excluding Diwali matches	4.00	....
29	Tallow and fat, fatty acid, vegetable and animal tallow	....	10.00
30	Electric goods of every description as detailed below :—		
	(a) Refrigerator, water-cooler, air-conditioner, X-ray machines and its parts, electric lift, heaters, batteries of all kinds, exhaust fans, air-compressors, washing machine, domestic grinders (electrical), electric oven, air coolers, cooking machines, geysers, I.B.M. machine, calculators of all kinds, data machine, telex,	10.00	....

SCHEDULE—contd.

1	2	3	Rs. Ps.	Rs. Ps.
	teleprinters electrical or non-electrical, iron-press, electronic machineries of all kinds—which are not specified in item No. 30(b) and accessories of all above articles, transistors, tape-recorders, gramophones, ear phones, airphones, radios, video cassettes recorders, video games cassettes, cassette tapes, televisions, video cassettes and their component spare parts, stereos, amplifiers, telephonic, wireless and telegraphic goods, cinematograph, loudspeakers, pianoes, fill kinds of musical goods, records, needles of gramophones and their component spare parts, all kinds of heat exchangers.			
	(b) Apparatus, appliances, electric motors, fitting accessories, earthen and porcelain insulators, electrodes, meters, electric bulbs, lights, tube lights, cables (insulated or otherwise), generators of all kinds, electric machinery for generation, transmission and distribution and their component spare parts, electric horn, electric bell, control switch gear, alternators, dynamos, transformers and turbo generating sets, all kinds of electric fittings and materials.	6.00		....
31	Soaps of all kinds (mediacted and non-medicated), detergent powders, cleaning powder of all kinds, washing soda, other salines, substances used in washing of clothes, floor and utensils, flakes, bleaching powder, rithas.	8.00		....
32	Potash permanganate, refined and unrefined salt petre, epsom salt, phenyle, potash of all kinds, nalum sodium bi-carbonates, sodium-carbonates, calcium carbonates, sulphur, caustic soda, hydrosulphate of soda, nitrate of soda and all kinds of soda not provided elsewhere and all kinds of chemicals, starches of all kinds including tamarind seeds powder, araroth, all kinds of salt not otherwise specified, sulphate of iron, copper, aluminium, zink chloride, magnesium chloride.	8.00		....
33	Steam coal, slack coal, coke, kandi coal, coal ash and dust.	....		0.40
34	Charcoal and dust .. .. .	....		0.50
35	Firewood, padpa, cinder and clinkers .. .. .	....		0.50
36	(a) Unshaped and shaped beams, rafters, ballies and malgas, other than teak wood, planks and other shaped and unshaped wood.	....		2.00
	(b) Teak wood, its ballies and planks cut to different sizes.	....		5.00
	(c) Wooden doors and windows, wooden ladders, wooden wool, wooden drums and boxes and other wooden materials (which is not specified elsewhere).	8.00		....

SCHEDULE—contd.

1	2	3	
		Rs. Ps.	Rs. Ps.
37	Bamboo, bamboo chips, bamboo mattings, bamboo baskets, bamboo sticks and other bamboo articles (burdi articles), salai wood and its materials except furniture and non-teak wood logs (adajat).	....	1.00
38	Cane and their manufactures including reed chairs, tarpaulin of all kinds, ropes of all kinds, twines of all kinds, cotton and other strings, coir mattings, articles made of hemp and jute, hose pipes of all kinds, twines (rassi) of moonj, babai, kams, badha, sumb, sutaii, nylon filament ropes and yarn, coir, jute and other fabrics of this kind which are not provided elsewhere, raw coir, manila rope, asbestos rope, china mats, chics, pankhas, furnitures of all kinds made of canes, wodden, steel and other fabrics and their manufactures, parts or whole furniture, locks and handles whether containing metal or not including all other articles of all kinds used for house decoration and furnishing purposes such as pictures, photos, frames of all kinds, murti, statue, cots, walking sticks, fancy canes, whips, folding cots, machhardani frame, ply-wood, sunmica sheets, linolium, laminated sheets, sun glasses sheets, all kinds of decorative sheets, rolling shutters, windows, doors, decorative shutters, including their manufactures partly or wholly, shutter angles, all other ladders, golf, turbine golf and brooms of all kinds (except sindhipan zadu), hard board, masonite or any other kinds of wood of whatever composition prepared by artificial process and articles made thereof, hairs of animals and peacock feather.	8.00	....
39	New gunny bags .. .. .	....	20.00
40	Hemp and sontag .. .. .	....	10.00
41	Old gunny bags ... .. .	....	4.00
42	(a) Country tiles and bricks .. .. .	....	0.30
	(b) Fire-bricks, Bagra, Mangalore and Allahabad tiles for roofing and lime. ....	....	0.60
43	Glazed bricks, tiles of flooring, flooring stones (farshi) and tiles made of cement, polished or unpolished marble stones and articles made thereof, crockery, glass, glass goods, chinaware, enamel-wares and their manufactures, glass wool, stone chips, mosaic marble and other kinds thereof.	8.00	....



## SCHEDULE—contd.

1	2	3	Rs. Ps.	Rs. Ps.
44	Flooring stones (faranda used for paving), silbatta, chakki stones, ukhali, kundi, jars (burni), sanitary-ware including latrine and urinal utensils and their parts, cement, coaltar, bitumen, china pipe, earthen pipe, cement pipe, asbestos, asbestos articles, cement sheets, manganese, emery stones and powder, emery cloth, china clay, fire clay, geru, yellow earth, paper, chalk powder, plaster of paris, dolomite stone and powder, soap stone and powder, rangoli and other mineral powder and stone (which are not specified elsewhere), sagol cement, roofing felt, all kinds of earth and sands not provided elsewhere, all other powder other than common lime like sagol or any other cementing powder.	8.00	....	
45	Glass bangles .. .. .	....	50.00	
46	Boulder, gargada, sand (used for building construction), white earth (malamatti), rubble stones, lime kankar, murrum and gitti dust.	....	0.25	
47	Gitti, bajri, gitti khandki, long stones, yellow, stone geru stone and lime stone.	....	0.40	
48	Rogan, brasso, wood polish of all kinds, varnishes, paints, boiled or double boiled linseed oil, thinner, chapra-lac bark for tanning, ghout fruit and all such things which are used in making or preparing paints or colours, but not provided elsewhere, lac, lac-quers, turpentine, colours, dyes, rajan, siras, chandras, mica (abhrak), painting ink, paint, paste and indigo, snowcem cement, coloured cements, all kinds of cement colours, distemper, zinc oxide and red oxide and other materials used for painting buildings and robin blue.	8.00	....	
49	Methylated spirit, rectified spirit and other kinds of spirits and alcohols used in medicine.	8.00	....	
50	Fertilizers, chemical of fertilizers, pesticides of all kinds (liquid and powder) medicated syrup, pine oil, clove oil, badam oil, sandal oil, bawachi oil, biba oil, nim seed oil, rice fatty oil, rice boru oil and all other oils not used as edible oils (not provided elsewhere), drugs and allopathy medicines, homeopathy, unani and ayurvedic medicines, surma, kajal, dental goods, boric acid and other liquid acids, para (mercury).	5.00	....	
51	Jadibuty and raw materials for preparing ayurvedic medicines (as per foot-note No. 2).	5.00	....	
52	Liquors, whisky, brandy of all kinds, toddy, country liquors, opium, charas, ganja, bhang, chandu, cocaine.	25.00	....	

SCHEDULE—contd.

1	2	3	Rs. Ps.	Rs. Ps.
53	Vaseline, pomade, face creams, hair oil, toilet requisities, face powder, combs, brushes, looking glasses, scissors, razors, blades, knives, pen knives, spring buttons, hooks, buttons, rings, cutlery of all kinds, essences, scented oil, scented water, iterdan and its phials, hat pins, brooches of all kinds, garters, elastic cords, elastic goods, suspenders, coat hangers, thermos, food jars, embroidery machines, rings of wood or metal needles, knitting needles, patwas, bis atkhana goods such as tikly, laces, tapes, dagpans, aluminium foils, stagritti, targekharu and metallic substances, magina of all kinds, all goods and articles made of bones, locks of all kinds and keys, imitation ornaments, corks and bottle caps of all kinds, kavdi, pandan, gulabdani, mehandi powder, all kinds of tooth pastes and powders, all kinds of brushes, begad (panni) of all kinds, ribbons, saree falls, rakhi, bead and haberdashery goods, perfumed oil and perfumery of all kinds and attars, naphthalene balls.	10.00	....	
54	Tobacco, bichhoras, fadi, sares, chura, pala, dhanthal, tobacco for manufacturing bidis, tobacco for eating purposes, tobacco and tobacco sticks and bidis of all kinds.	....		12.00
55	Cigarettes and cigars, cigarette holders, smoking pipes, cigarette papers, tobacco cases, naicha, hukkas, nigali and other smoking requisities, fursheekali and qulfi cigarette tobacco.	10.00	....	
56	Bidi leaves	....		5.00
57	All pure woollen and silk goods and fabrics, mixture of cotton and wool and gold or zari (real or unreal) or other metallic substances and all new articles of clothing made purely or partly of any of above fabrics, kossa, ketki, parachute cloth, shark skin, woollen cap cloth and woollen hosiery either pure or mixed, terricot cloth, teriline cloth, all kinds of readymade cloth dresses, hosiery of all kinds, hat, hat materials, cap, cap materials, all kinds of niwar, canvas tents, tracing cloth, book binding cloth, screen and nets for games and sporting purposes, cinema screens, water proof coats, raincoats of all kinds, oilcloth, canvas tents, foam leather cloth, rexin cloth of all kinds, nylon and other (P.V.C. nylon filament mixed) cloth, terin, polyster and all other cloth which is not specified elsewhere.	6.00	....	

SCHEDULE—contd.

1	2	3
		Rs. Ps.    Rs. Ps.
58	All cotton piece goods, kambals and namada prepared by shepherds in villages and mixtures of adanath and cotton cloth made on handlooms and power-looms, cotton banian cloth, all kinds of umbrella cloth, sterilised goods such as sanitary, surgical cotton, bandage cloth, cotton bandage and sanitary towels, khadi cloth (cotton) which is not certified by Khadi Charkha Sangh or Khadi Charkha Board and hessian cloth.	5.00    .....
59	(a) Cotton twist and yarn of all counts, unbleached ..	3.00    ... ..
	(b) Untwist jute yarn bleached, twist yarn of cotton, nylon yarn, staple yarn other than cotton yarn, polyster cotton and polyster fibres of all kinds, sewing threads of all sorts.	6.00    ... ..
60	Pressed, ginned or unginned cotton bales, pressed waste cotton bales.	....    10.00 per bale
61	Cotton unfinished with or without seed and katsawar cotton.	....    2.00
62	Cotton waste hard and soft, silk waste soft and hard, twist and untwist waste cotton yarn.	.....    10.00
63	(a) Rubber goods, P.V.C. goods and alkathine gata-parcha, celluloid, abhrak (mica) and articles made thereof wholly or partly not provided elsewhere, rubber solution, plastic and articles made thereof, rubber cloth, all kinds of plastic, celluloid, polythene, nylon articles, solution paste, adhesive, fevicol of all kinds, gum paste, tubing and pipes of all kinds and pipe fittings and articles made thereof, bacolite sheets, hair belting, all kinds of belting, bacolite goods, adhesive papers, cloth and tape, suitcase, file-case, file-bags, attache cases, nylon bags, plastic bags (except cotton bags), plastic paper and sheets, sponge, foam and thermacol, plastic niwar.	8.00    ---
	(b) Granules of plastic, alkathine, P.V.C. celluloid and its powder, tablets (gitti) and other powder of this kind, granules, raw rubber and latex.	6.00    ....
64	Cured hides, tanned leather, leather cutting, chrome leather, leather laces and manufactured leather.	....    20.00
65	Raw hides, skins and bones, chrome and skins of animals for use as mats and rugs and all kinds of horns (sings) of animals.	....    10.00

SCHEDULE—contd.

1	2	3	
		Rs. Ps.	Rs. Ps.
66	Shoes, saddlery, boots, sandals, chappals and other articles except as otherwise provided in the schedule, boot-polish and blanco.	10.00	.....
67	Metal and metal goods except those specifically provided such as :—		
	(a) Copper, brass, lead, bronze, zinc and zinc plates, kassa sheets, German silver sheets, aluminium sheets, circles and nickel metal.	.....	30.00
	(b) Stainless steel sheets, circles, white metal, gun metal, kathil (kalthai) sheets, circles and other kinds of metal not provided in (a) above.	.....	50.00
	(c) Non-ferrous metal scrap and ingots of all kinds, powder and burada (chhillan) and wool of all metals, waste aluminium panni and type metal.	.....	10.00
	(d) Anodised white metal, copper, brass, bronze, kassa, aluminium and other metal vessels (bartans) not mentioned elsewhere.	.....	40.00
	(e) E.P.N.S., German silver goods, hindalium, donalium, alloy articles (bharat), all kinds of cookers, pressure cookers, Moradabadi articles (minakari), hand sachas of all kinds used for preparing edible foods, khopra kisani, sewai machine, sew machine, hand grinding machine, house-hold tools and other kitchenware which are not mentioned elsewhere, spoons and forks of all kinds.	10.00	.....
	(f) Stainless steel goods	.....	500.00
68	(a) Gold and its ornaments and articles made of gold	.....	15.00 (per 10 gm)
	(b) Silver and its ornaments and articles made of silver	.....	15.00 (per kg.)
	(c) All electro-plated goods including electro-plated articles and ornaments, sports shield, etc.	10.00	.....
69	(a) Iron, steel and mild steel, wrought iron sections, i.e. beams, channels, rails, angles, rounds, squares, plates, sires, bars, fish plates, black or galvanised sheets, plain or corrugated sheets, plates, ordinary mild steel including boiler sheets and high tension bullet-proof sheets, rods, black and galvanised wires for telegraphic use or other kinds of iron wire of equal or unequal size of abovementioned articles and cast iron.	.....	8.00

SCHEDULE—contd.

1	2	3
		Rs. Ps.    Rs. Ps.
	(b) All articles and finished goods made of iron, steel, mild steel, cast iron, wrought iron, pig iron, such as hammers, pick axe, axe, phawada, kudli, sabbal, pipes and conduit pipes of all kinds of iron, old and new drums (empty), empty cylinders, empty tin dabba, iron tankers and taki, ghamela, barbed wire, iron baskets, iron shegadi, tawa, kadhai, structure materials and iron articles of all kinds, bolts, nuts, washers, rivets and such other articles, wire nails, hooks and stripes and all kinds of building fittings, iron materials, umbrella and umbrella fitting and hardware fittings of all kinds.	6.00    .....
	(c) Scrap iron including defective, rejected and spoiled iron brought for re-rolling and remelting only, billets, blooms, slabs and ingots, old and used unserviceable scrap materials of motor and machinery, powder and buradi (chhilan), iron wool of all kinds of iron, pig iron.	....    3.00
70	All kinds of machines, road making machines and their component parts finished or unfinished wholly or partly but not specified elsewhere, tools of all kinds, printing types, agricultural implements of all kinds, all kinds of pipe fittings, tubes, strips of all kinds of metals and packing materials, measuring and mechanical tapes, rota print machine, printing and litho machines, band saw blades and band saw blocks, stripes, shaftings of machine, articles made of iron, zinc, lead, copper, brass, tin, German-silver, bell metal, metal alloy, white metal, aluminium, stainless steel (not specified elsewhere), and other metal goods and garden tools.	6.00    ....
71	(1) Motor, motor-cycles, auto-rickshaw, auto-cycles, trucks, tractor chassis, lambrettas—	
	(a) Motor cars of all types, jeeps, metadors, station wagons, mini-bus, mini-luggage-van, pickup-van and three-wheelers, etc.	....    2000.00 each.
	(b) Trucks and their chassis of all types, bulldozers, dumpers, buses and truck tankers	....    3000.00 each.
	(c) Tractors and road-rollers of all kinds	....    800.00 each.
	(d) Motor-cycles and scooters 1.50 H.P. and above	....    200.00 each.
	(e) Auto-cycles and other similar vehicles below 1.50 H.P.	....    100.00 each.

## SCHEDULE—contd.

1	2	3	Rs. Ps.	Rs. Ps.
	(2) Spares and component parts of motor-cars, motor-cycles, auto-cycles, auto-rickshaw, trucks, tractors, lambretta, vespa, aeroplane, helicopter, bearings of all kinds, typewriters, duplicating machines, zerox machine, watches, clocks and their component parts, optical goods, sewing machines, picco machine, embroidery machine, zig zag and other kinds of machines used for tailoring purposes and their component parts, surveying apparatus, scientific appliances including physical and laboratory goods, surgical goods of all kinds, fire extinguishers, carriges and all sorts of conveyances, perambulators, babagadi except otherwise provided, spares and component parts of all above, watch stripes, spectacles and their cases, precious stones, trailers and side cars and their accessories.		8.00	....
72	Cycles, tri-cycles, cycle-rickshaw and their spare parts, cycle-dynamo, cycle-lamps, cycle-pumps and their nozal, valve tubing, spoke machine, etc.		6.00	....
73	All kinds of rubber tyres, tubes and flaps. ..		6.00	....
74	Arms and ammunities of all kinds .. ..		12.00	....
75	Newsprint papers .. ..		.....	5.00
76	Papers of all kinds, mill boards, hard board, card-boards, packing paper and paper bags, stationery of all kinds, paper-weights, non-electrical call bell, fountain-pens, ball pens of all kinds and their accessories, blank and heading printing paper, ledgers of accounts, registers of all kinds, envelopes, forms, printing and writing inks of all kinds, pencils, nibs, tags, post cards and card sheets, diaries, calendars and calendar patti, christmas cards, birthday and Diwali cards and other cards not mentioned elsewhere, all kinds of advertising materials, publicity printed papers and goods, sucking pipes and straw pipes, punching machines, stapling machine, refills of all kinds, drawing and printing materials, tracing cloth and paper ammonia cloth and paper, gelatine paper, glazed paper, emboss paper, wall paper and all kinds of paper goods and card-board and mill board boxes, slates, catalogues, literature, sign boards and neon signs.		6.00	....

## SCHEDULE—contd.

1	2	3	Rs. Ps.	Rs. Ps.
77	Athletic and sports goods, gymnasium goods, articles for out-door and in-door games of all kinds, photo goods (except photo chemicals), camera, photo album, photo films, X-ray films, cinema carbon, photo mounts and photographic machinery and their components, spares and materials used therein and toys of all kinds.		10.00	....
78	Old and empty glass bottles, waste paper, old newspaper, waste paper cutting, waste monopaper, road sweeping paper, rags of all kinds new or old (Chindhi), old and used clothes and sarees, glass scraps, shankh and chips, old and used kharda or card board boxes, old and used wooden boxes, all kinds of smill board and kharda scraps.		....	6.00
79	Cinema films and trailers .. .. .		....	3.00 per 100 running meters.
80	Old unserviceable rubber, plastic, P.V.C., nylon, scrap goods, unserviceable tyres and tubes, old shoes and chappals of all kinds, earthen pots such as surai, ranjan, madka, divnal, chilam, etc.		....	6.00
81	All other articles not otherwise exempted and not chargeable under any other head.		6.00	....

Foot-note No. 1 :—

## Kirana Articles

## Item No. 24 (b)

- (a) Ajwan, Ambe halad, Ajwan Ful (Thandai), Agarbatti.
- (b) Bukka, Bhagar.
- (c) Chhadila
- (d) Dalchini, Dhup, Dry Jinjal.
- (e) Gulal, Gulab Kali.
- (f) Hing and hing-powder, Hawan Samagri.
- (g) Jira.
- (h) Khakas, Khakas bond, Keshar, Kasturi, Kakadi beej, Kala namak, Kunku, Kalonji.

- (i) Lobhan.
- (j) Maida Lakdi Powder.
- (k) Nagkeshar, Navsagar.
- (l) Ood.
- (m) Papadkhar.
- (n) Ral, Raskapur.
- (o) Sindur, Shah Jeera, Sikakai, Sendhenamak (real and unreal), Sandal-wood and chura.
- (p) Tejpan, Tarbooj-beej, Thandai masala.

Foot-note No. 2 :—

**Jadi Buti Articles and raw materials**

Item No. 51

- (a) Akkalkada, Ahalis, Ativik, Achkantt, Ajmoda, Asabhan, Awalkatli, Arganja, Alisbiter and Asawa of all kinds Amarbele.
- (b) Boal, Bangad khar, Bihada, Badibhai, Bakbona, Buchkuwa, Daftiya, Bijkunda, Bychandi, Banseigada, Behandsang, Bonslochan, Balhirda, Biba and Bibakul, Bharanga, Bhurang, Bhuiconi, Bharsingfal, Bhojpatra, Bhojpatta, Bhuineem.
- (c) Chopchini, Chirayata, Chuikli, Chakri, Chhotamai, Chakchuki-ka beej.
- (d) Dekamali, Durlab, Deodar, Dewdegiri, Darudales, Dana, Dhaytul, Dhawadsing, Dhawada and Dhawdeful
- (e) Goranjan, Gandakbiruja, Gahula, Gokharu, Gale, Gandbeen, Gulaban-keshaw, Gudevelsatusse, Gumboj, Gandhanal, Guwarpata.
- (f) Hirda, (big and small), Harjratjohar, Hignla, Hirmunji, Hirdi, Herti, Hirakasi, Hartal Hadjodbel.
- (g) Indrajr, Isabgol, and Isabgol-bhusi, Isabrakh.
- (h) Jawathi, Jawakhar, Jaim, Jastabhandha, Jatemasi, Jangli, Jawiri, Jangli lawang, jestaful, Jagol, Jamalgota.
- (i) Kamlin, Kachruin, Kachora, Kuchala, Kapurchini, Kapur, Kasni, Kakadsingli, Kosta Koranajan Kachani, Kachkuri, Kalkapari, Kababpipla, Kababchini, Kamarkas, Kali Khajar, Kabab-utha, Katki, Kamalgotta, Kamila, Kahu, Kanokhar, Khubkala, Khatuni, Kaytal Kadi, Kalkamani.
- (j) Lodh, Lahandi, Labhutch, Lajwanti.
- (k) Madansohag, Maganmasta, Morchun, Maikaia, Murdseng, Majistha, Musali, Mohchas, Muchasani, Mudsing, Mere, Majifal, Mena, Majeath, Mayfal, Madalakadi.
- (l) Narkikhai, Narkachur, Nacikai, Naishobodha, Nakhula, Nirgudi-beej, Nirgudi Kali, Nagaramotha, Natafu, Nakasvimiya, Nabha.
- (m) Piparmul, Pipri (large and small), Palaspala, Palhanmeda, Patraj, Pitpepada, Patia, Pawalkadi, Pistaful, Pawadi—Palasful, Pitkodi.
- (n) Raja, Rasendore, Rumamastaki, Raswanti, Revehini, Ravisunth, Ranxarchi, Rajahasaw, Ratpid, Rakchini, Raktachandan.



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(o) Shivkrana, Shilajeet, Sogatavi, Saifal, Sajjikhar, Salamishri, Sonamakai, Suwarnmukhi, Sewaj, Samundrasokha, Samundraful, Samundra-face, Sahej, Samulji, Sarpasalin, Superiful, Surpanwari, Seelras Sali, Sukhar, Surajwani, Sagargota, Sonkaduk, Satawari, Sohani, Sukanwantri, Sarpagonda, Sankatukra, Sohagi, Sohaga, Singrup and Sonal.

(p) Takankar, Talimkhana, Tukamarai, Tukumbalunga, Tagar.

(q) Vekhand, Vaskimswala, Vishnukanta, Vavding.

3. (1) Notwithstanding anything contained in any judgement, decree or order of any court or any authority, or in the provisions of the City of Nagpur Corporation Act, 1948 (hereinafter referred to as "the principal Act") and the rules made thereunder, the levy or purported levy of octroi, from time to time, on the goods at the rates specified in the Government Notifications, Urban Development, Public Health and Housing Department, No. NMC-5361/29573-C, dated the 16th May 1966, Urban Development, Public Health and Housing Department, No. NMC-2873/72054/C-II, dated the 20th April 1974, Urban Development and Public Health Department, No. NMC-1678/903/UD-4, dated the 10th December 1979 and Urban Development Department, No. NMC-2484-363-3-CR-50-84-UD-23, dated the 21st September 1984 and any action taken or thing done in relation to such levy, assessment, re-assessment, collection or realisation of any octroi so levied on and from the 15th day of December 1960 onwards shall be deemed to be valid and effective as if such levy, assessment, re-assessment, collection or realisation or any action or thing had been duly imposed, made, collected, realised, or taken or done under the principal Act and the rules made thereunder as if this Act and the rules referred to in section 2 had been continuously in force at the time such levy, assessment, re-assessment, collection, realisation or action or thing was so imposed, made, collected, realised or taken or done, and accordingly—

(a) all acts, proceedings or things done or taken by the Corporation or any of its authorities, officers or servants in connection with the imposition, assessment, re-assessment, collection or realisation shall, for all purposes, be deemed to be and have always been done or taken in accordance with the law ;

(b) no suit or other proceeding shall be maintained or continued in any court, against the Corporation or any of its authorities, officers or servants for the refund of any octroi so imposed, assessed, re-assessed, collected or realised ;

(c) no court or other authority shall enforce any decree or order directing the refund of any such octroi ;

(d) where any amount, which had been received or realised by way of octroi had been refunded before the commencement of this Act and such refund would have not been allowed if the provisions of this Act and the rules referred to in section 2 had been in force on the date on which the order for such refund was passed or the amount was so refunded, the amount so refunded may be recovered in accordance with the provisions of the principal Act ;

(e) any proceeding, act or thing, which could have been validly taken, continued or done for the imposition, assessment, re-assessment, collection or realisation of octroi at any time before the commencement of this Act if the provisions thereof or of the rules referred to in section 2 had been in force but which had

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not been imposed, assessed, re-assessed, collected, realised or taken or done, may after such commencement be imposed, assessed, re-assessed, collected, realised or taken or done, under the provisions of the principal Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1), shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the principal Act and the rules made thereunder, any imposition, assessment, re-assessment, collection or realisation of octroi, or

(b) from claiming refund of any octroi under the principal Act or the rules made thereunder, in excess of the amount due from him as octroi under the principal Act, in accordance with the provisions of the principal Act.

(3) Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the principal Act, but for the provisions made by this Act, nor shall any person in respect of such act or omission be subjected to a penalty for an offence greater than that which could have been inflicted on him under the law in force immediately before the commencement of this Act.

Repeal of Mah. Ord. IV of 1991 and saving. 4. (1) The City of Nagpur Corporation (Re-enactment of Octroi Rules with retrospective effect and Validating Provisions) Ordinance, 1991, is hereby repealed. Mah. Ord. IV of 1991.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken, as the case may be, under the corresponding provisions of this Act.