

**Research Study Series
Number 72**

**A STUDY OF MUNICIPAL FINANCES
FOR
FARIDABAD AND SONEPAT**

**National Institute of Urban Affairs
New Delhi**

December, 1996

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PREFACE

Under the Constitution (74th Amendment) Act, 1992, State Governments are required to devolve responsibilities, powers, and authority to municipalities to empower them to function as a third tier of government. The Act provides for constitution of Finance Commission by the states once in every five years to recommend their legislators, measures to improve the financial health of municipalities of the state. The measures relate to: (i) assignment of taxes, duties, tolls and fees; (ii) sharing of state revenues; and (iii) grants-in-aid.


When the State Finance Commission of Haryana was constituted in 1994, a detailed information on municipal finances was not available with the Commission. The fiscal capacity of municipal authorities i.e. their ability to raise resources on their own, and their fiscal needs to maintain and operate essential services were also not known. In the absence of information on fiscal capacity, tax administration system and fiscal needs of the municipal bodies of the state, it was difficult for the Haryana State Finance Commission to suggest measures for improving the financial health of municipal bodies in the state.

The Commission, therefore, sponsored this study on **Finances of Faridabad and Sonapat Municipal bodies** with the following objectives: (i) to analyse the resource structure and expenditure pattern in Faridabad Municipal Corporation and Sonapat Municipal Council, (ii) to study the tax administration system in these

municipal bodies, and (iii) to assess the financial requirements for upgrading core municipal services. In addition to review a finances of Faridabad and Sonapat municipalities and their tax administration systems, the study provided a set of options to strengthening the finances of municipal bodies in the state.

This study has been coordinated and conducted by Dr. Mukesh P. Mathur, Associate Professor at the Institute. Mr. Ajay Nigam and Mr. Naveen Mathur provided research support to Dr. Mathur. Dr. Dinesh B. Mehta, Director of the Institute during the period of this study, provided valuable advice to the project team for the conduct of the study.

19 April 1999


Vinod Tewari
Director

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I

INTRODUCTION

The state of Haryana came into existence on November 1, 1966. Prior to this, it was the part of Punjab state, and municipal bodies of the state were governed by the Punjab Municipal Act, 1911. According to 1991 census, the State had a population of about 165 lakhs which constitute roughly 2 per cent of the Country's total population. Of the total population, urban population is roughly one-fourth. The urban population had gone up from approximately 28 lakhs in 1981 to 41 lakhs in 1991, showing an annual increase of 4.6 percent. The census figures have shown the trend that the major share of the urban population growth is in the neighbouring Urban Centres of Delhi such as Faridabad, Gurgaon, Sonapat, Panipat, etc.

The census of 1991 has recorded 82 urban centres having a status of municipal governments in Haryana State. Out of this, one Urban Centre, namely Faridabad has recently, acquired a status of Municipal Corporation.

Increasing population in the state has direct implications for augmentation of municipal services. The present level of municipal services is inadequate. This is reflected in a much lower per capita expenditure on operations & maintenance of core municipal services in the State (Rs.100) as compared to the national level average of Rs. 143 annually at 1986-87 prices.¹

Objectives & Scope of the Study:

Under the Constitution (74th) Amendment Act, 1992 urban local bodies are to be devolved responsibilities, powers, and authority by State Governments to enable them to function as a third tier of government. This Act specifies roles of local bodies to prepare and implements plans for economic development and social justice. These Local Bodies are expected to perform functions listed under the Twelfth Schedule of the Act. This functional devolution to local bodies

¹ NIUA; Upgrading Municipal Services: Norms & Financial Implications, Vol.II, 1989.

needs to be matched by appropriate financial devolution. State Finance Commissions (SFCs) constituted under Article 243 I and 243 Y, have an enormous task of recommending modalities and extent of financial devolution to enable local bodies to perform their tasks adequately and efficiently.

A detailed information on municipal finances is, however, not available with the state level municipal authorities. The fiscal capacity of municipal authority i.e. its ability to raise resources on its own is not known. The fiscal needs of the municipal government to maintain and operate essential services is also not known. In the absence of information on fiscal capacity, tax administration system and fiscal needs of the municipal bodies of the state it would become difficult for the Haryana State Finance Commission to suggest measures for improving the financial health of municipal bodies in the state.

The present study on Finances of Municipal bodies in Haryana state is aimed to analyse the sources of municipal bodies, their expenditure patterns, tax administration system, etc. with a view to suggest ways & means for improving the financial health of municipal governments in the state.

The study has attempted to analyse:►

- Trends in revenue receipts and expenditure in the last five years in the selected municipal bodies; and
- Tax administration system in the selected municipal bodies;

This study is confined to two sample municipal bodies viz; (i) Municipal Corporation of Faridabad; and (ii) Municipal Council, Sonapat. These local bodies are the representative of two different classes of municipal bodies in the State. The city profile of these two municipal bodies is given in Table 1.1.

Table 1.1

City Profiles

Sample city	Population					Area in mun. jurisd. (Sq.km.) 1991	Density (per sq.km. area)	No. of households 1991
	Census years		Annual growth (1981-91)	Population Estimates				
	1981	1991		1995	2001			
Faridabad M. Corp.	330864	613828	6.38	785969	1138791	208	2951	Not available
Sonepat M. Council	109369	143922	2.78	160628	189391	28.32	5082	25722

Source : Census of India, 1991.

Data on the following components of the study have been collected from the concerned municipal bodies through structured questionnaires as well as budgets/annual administrative reports, and such other documents.

- Resource structure of municipal bodies;
- Tax components;
- Tax collection procedure, billing, record keeping, rate structure, etc;
- Financial and administrative powers; and
- Pattern of expenditure.

Most of the data for the study have been collected for the last five years i.e from 1990-91 to 1994-95.

II

MUNICIPAL FINANCES

Financial position of local bodies whether it is a Municipal committee or Corporation has never been satisfactory anywhere in India. This has been largely on account of mismatch between the assigned functions and the fiscal powers to the local bodies. While the local bodies have to perform a large number of functions, the main source of income has been octroi and house tax and the income from other taxes, fees and licenses, etc., has been quite nominal.

Municipal Finances of Faridabad

The revenue receipts of Faridabad have an impressive growth of 30 per cent per annum during the years 1990-91 to 1994-95. This is largely on account of a significant increase in income during the year 1992-93. Its income in the last year i.e. 1994-95 has not risen at all on constant prices.

Table 2.1

Revenue Income & Expenditure of Faridabad Municipal Corporation (FMC)

(Rs. in lakhs)

Year	Receipts				Expenditure			
	Current Prices		Constant Prices (base year 1990-91)		Current Prices		Constant Prices (base year 1990-91)	
	Amount	% growth	Amount	% growth	Amount	% growth	Amount	% growth
1990-91	1403.01	-	1403.01	-	1339.43	-	1339.43	-
1991-92	1636.89	16.67	1440.11	2.64	1897.92	41.70	1669.75	24.66
1992-96	3047.86	86.20	2429.23	68.68	2988.04	57.44	2381.56	42.63
1993-94	3682.89	20.84	2745.12	13.00	3683.62	23.28	2745.66	15.29
1994.95	4042.66	9.77	2746.28	0.04	4399.29	19.43	2988.55	8.85
ACGR*	-	30.29	-	18.28	-	34.62	-	22.22

* Annual Compound Growth Rate.

Source: NIUA Survey, 1995.

The expenditures of Faridabad Municipal Corporation (FMC) have also risen over the years. The annual growth of expenditures have been higher than the annual rise in income. In fact, except for the year 1992-93, growth in expenditure has been higher than income. (Table 2.1).

Per Capita Income and Expenditure :

The per capita revenue income of Faridabad Municipal Corporation has been rising on nominal prices (current prices), as well as on constant prices over the last five years. However, the increase in per capita income during the year 1994-95 was only marginal and on constant prices, lower than the previous year. The per capita expenditures have also been rising in Faridabad and the gap between income and expenditure has increase in the year 1994-95. (Table 2.2)

Table 2.2

**Per Capita Revenue Income & Expenditure of FMC
at Current and Constant Prices**

(Rs.)

Year	Current Prices		Constant Prices	
	Income	Expenditure	Income	Expenditure
1990-91	228.57	218.21	228.57	218.21
1991-92	250.69	290.66	220.55	255.72
1992-93	438.80	430.19	349.47	342.87
1993-94	498.45	498.55	371.53	371.60
1994-95	514.35	559.43	349.41	380.24

Source: NIUA Survey, 1995.

Composition of Income :

As the composition of income of Faridabad reveals, it is by and large self-sufficient in raising most of its income from its own sources. The share of its own tax revenues has declined from approx 77 per cent of the total revenues in 1990-91 to even less than 42 per cent of total revenues in 1994-95. While the share of both non-tax revenues and other incomes have increased, the share of transfers in form of shared taxes from State Government has declined.

On nominal prices, the own source revenues of Faridabad increased at an average annual rate of 31 per cent. This was largely due to a phenomenal annual increase of 83 per cent in other incomes and 64 per cent in non-tax revenues. (Table 2.3)

Table 2.3

Composition of Municipal Income of FMC

(Rs. in lakhs)

Components	Current Prices					Constant Prices					
	1990-91	1991-92	1992-93	1993-94	1994-95	ACGR	1990-91	1991-92	1992-93	1993-94	1994-95
A. Own Sources											
Taxes	1084.51	1170.24	1254.34	1240.79	1685.2	11.65	1085	1030	1000	9625	1145
%age	77.30	71.49	41.15	33.69	41.69		77.30	71.49	41.15	33.69	41.69
Non-taxes	109.03	230.86	409.99	629.09	782.6	63.68	109	203	327	469	535
%age	7.77	14.10	13.45	17.08	19.36		7.77	14.10	13.45	17.08	19.36
Others	126.49	125.69	1281.41	1665.98	1418.61	83.00	126	111	1021	1242	964
%age	9.02	7.68	42.04	45.24	35.09		9.02	7.68	42.04	45.24	35.09
Sub-total	1320.03	1526.79	2945.74	3535.86	3886.41	30.99	1320	1343	2348	2636	2640
%age	94.09	93.27	96.65	96.01	96.13		94.09	93.27	96.65	96.01	96.13
B. External Sources											
Shared taxes	82.98	110.1	102.12	147.03	156.25	17.14	83	97	81	110	106
%age	5.91	6.73	3.35	3.99	3.87		5.91	6.73	3.35	3.99	3.87
Sub total	82.98	110.1	102.12	147.03	156.25	17.14	83	97	81	110	106
%age	5.91	6.73	3.35	3.99	3.87		5.91	6.73	3.35	3.99	3.87
All Sources	1403.01	1636.89	3047.86	3682.89	4042.66	30.29	1403	1440	2429	2746	2746
% age	100.00	100.00	100.00	100.001	100.00		100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

Among the tax revenues, Octroi is the major contributor to the municipal revenue. However, its share in total tax revenues has declined from roughly 76 per cent in 1990-91 to 65 per cent in 1994-95. After the revision of assessment, there has been some increase in house tax revenues, both in the year 1993-94 and in 1994-95. Imposition of a cess on sale of electricity has also contributed 7 per cent of total tax revenues to the municipal corporation in 1994-95. (Table 2.4)

Table 2.4

Composition of Tax Income of FMC at Current Prices

(Rs in lakh)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Octroi	823.66	903.52	896.62	878.91	1086.91
%age	76.08	77.55	71.55	70.83	64.64
H. Tax	255.88	258.94	343.45	358.23	487.89
%age	23.63	22.23	27.41	28.87	29.01
Sale of electricity			10.43	0.92	102.34
%age			0.83	0.07	6.09
Tax on veh. & animals	0.51	0.33	0.22	0.29	0.08
%age	0.05	0.03	0.02	0.02	0.00
Show tax	1.38	1.41	1.3	1.32	1.64
%age	0.13	0.12	0.10	0.11	0.10
Tax on building application	1.24	0.81	1.09	1.15	2.74
%age	0.11	0.07	0.09	0.09	0.16
Total Tax Income	1082.67	1165.01	1253.11	1240.79	1681.6
%age	100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

The Octroi income of Faridabad has been nearly stagnant in the past five years even in nominal terms. This is quite in contrast to other cities of India where octroi is levied. It is generally the most bouyant of all the tax sources and is known to rise at an annual rate of 15 to 20 per cent.¹ Whereas in Faridabad, the octroi income has risen at an average annual rate of only about 6 per cent. This is quite surprising, given the fact that it has a vast industrial base and has a rapidly growing population. Thus even if the octroi rates are not revised, one should expect a nominal rise in the income that is commensurate with population growth and growth in

¹ NIUA; Abolition of Octroi - A study of its Impact on Municipal Finance and Transport Efficiency (Draft Final Report), 1995.

economic activities. This slow increase in Octroi income is of particular concern as the city administration is in the process of negotiations for privatising its octroi collections (Table 2.5).

Table 2.5

**Per Capita Income from House Tax & Octroi in FMC
at Current and Constant Prices**

(Rs.)

Year	Current Prices		Constant Prices	
	House tax	Octroi	House tax	Octroi
1990-91	41.69	134.18	41.69	134.18
1991-92	39.66	138.37	34.89	121.74
1992-93	49.45	129.09	39.41	102.89
1993-94	48.48	118.95	36.14	88.66
1994-95	62.07	138.29	42.14	93.94

Source: NIUA Survey, 1995.

Non-tax Income :

Among the non-tax income sources, development charges contribute a major share of total non-tax incomes. There has also been a significant increase in collection of fees/fines during the study period 1990-91 to 1994-95 (Table 2.6).

Table 2.6

Composition of Non-Tax Income of FMC

(Rs. in lakhs)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Fee/Fines	9.55	10.21	61.30	186.63	254.80
Charges*	96.39	111.53	342.04	357.12	445.69
Rents	2.98	3.46	3.84	2.10	7.37
Others	0.11	105.66	2.81	83.24	74.74
Total Non tax revenue	109.03	230.86	409.99	629.09	782.60

* Including development charges and extension fee from HUDA.

Source: NIUA Survey, 1995.

Expenditure Pattern :

As indicated earlier, the revenue expenditures of Faridabad have been rising at a rate greater than its revenue incomes. The expenditure on general administration has nearly doubled in the past five years. However, its share in total expenditure is still quite low.

The major items of expenditure of Faridabad Municipal Corporation are water supply, solid and liquid waste disposal and buildings. The high expenditure on account of buildings is rather surprising, if this expenditure is on account of maintenance of buildings. It is likely that the municipal administration has included capital expenditure on buildings in its revenue expenditures. (Table 2.7).

Table 2.7

Pattern of Revenue Expenditure in FMC at Current Prices

(Rs. in lakhs)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Gen. Admn./ collection	144.13	162.15	192.49	292.92	262.77
%age	10.76	8.54	6.44	7.95	5.97
Education	29.83	24.45	85.93	205.45	136.13
%age	2.23	1.29	2.88	5.58	3.09
Water Supply & Public Health	372.47	529.07	658.29	1102.9	1520.76
%age	27.81	27.88	22.03	29.94	34.57
Medical relief	9.18	14.65	27.47	40.95	22.97
%age	0.69	0.77	0.92	1.11	0.52
Refuse disposal	254.46	306.39	383.02	412.2	575.34
%age	19.00	16.14	12.82	11.19	13.08
Drainage & Sewerage	112.8	249.32	184.39	296.8	551.11
%age	8.42	13.14	6.17	8.06	12.53
Buildings	286.65	462.8	1208.48	969.7	952.11
%age	21.40	24.38	40.44	26.32	21.64
Fire Services	22.24	26.6	39.87	52.8	34.21
%age	1.66	1.40	1.33	1.43	0.78
Garden & Parks	55.93	72.14	114.52	162.4	206.93
%age	4.18	3.81	3.83	4.41	4.70
Misc.	51.74	50.35	93.61	147.5	136.96
%age	3.86	2.65	3.13	4.00	3.11
Total Expenditure	1339.43	1897.92	2988.04	3683.62	4399.29
%age	100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

Expenditure on Salaries :

On the whole, in most municipal bodies of the country, the bulk of the revenue expenditure under different heads is on account of salaries paid to the staff. In Faridabad also nearly 49 per cent of its total revenue expenditure was spent on staff salaries in 1990-91. The salary expenditure, on nominal prices has increased at an annual rate of about 27 per cent. This is quite high and is reflected in the fact that the number of municipal employees increased from 2800 in 1990-91 to 4791 in 1994-95. The overall share of salaries has however decreased to 34.4 per cent of total expenditure in 1994-95. (Table 2.8).

Table 2.8

Spending on Salaries of Staff in FMC

(Rs. in lakhs)

Year	Total Revenue expenditure	Expenditure on account of staff salaries	% to total	No. of employees
1990-91	1339.43	654.12	48.84	2800
1991-92	1897.92	613.26	32.31	2962
1992-93	2988.04	737.82	24.69	4246
1993-94	3683.62	1020.31	27.70	4624
1994-95	4399.29	1513.36	34.40	4791

Source: NIUA Survey, 1995.

Municipal Finances of Sonapat:

The per capita revenues of Sonapat Municipal Council (SMC) on current prices have gone up from Rs.122 in 1990-91 to Rs.175 in 1994-95, while its per capita expenditure decreased from Rs.114 in 1990-91 to Rs.89 in 1994-95. (Table 2.9).

Table 2.9

**Per Capita Revenue Income and Expenditure of
Sonapat Municipal Council (SMC)**

(Rs.)

Year	Current Prices		Constant Prices	
	Receipts	Expenditure	Receipts	Expenditure
1990-91	121.54	114.03	121.54	114.03
1991-92	120.55	90.53	106.06	79.65
1992-93	144.72	88.26	115.35	70.34
1993-94	138.40	79.01	103.16	58.89
1994-95	174.73	86.86	118.70	59.01

Source: NIUA Survey, 1995.

Composition of Income :

There has been a dramatic shift in the share of own revenues and transfers in Sonapat. In 1990-91, the own sources of income accounted for roughly 85 per cent of the total revenues, while in 1994-95, the own sources accounted only for 40 per cent of the total revenues. The share of external sources, particularly specific purpose grants have correspondingly risen from 14 per cent in 1990-91 to nearly 60 per cent in 1994-95. (Table 2.10).

Table 2.10

Composition of Municipal Income of SMC

(Rs. in lakhs)

Components	Current Prices					ACGR	Constant Prices				
	1990-91	1991-92	1992-93	1993-94	1994-95		1990-91	1991-92	1992-93	1993-94	1994-95
A. Own Sources											
Taxes	111.28	103.99	108.46	97.48	108.77	-0.57	111.28	91.49	85.45	72.66	73.89
%age	63.82	58.31	49.29	45.07	38.76		63.62	58.31	49.29	45.07	38.76
Non-taxes	21.19	27.07	32.02	9.98	3.41	-36.65	21.19	23.82	25.52	7.44	2.32
%age	12.12	15.18	14.55	4.61	1.22		12.12	15.18	14.55	4.51	1.22
Others	17.06	14.67	23.83	39.04	0.86	-52.64	17.06	12.90	18.99	29.10	0.58
%age	9.76	8.23	10.83	18.05	0.31		9.76	8.23	10.83	18.05	0.31
Sub-total	149.54	145.73	164.31	146.49	113.04	-6.76	149.54	128.21	130.96	109.19	76.79
%age	85.49	81.72	74.67	67.73	40.28		85.49	81.72	74.67	67.73	40.28
B. External Sources											
Transfers on account of stamp duty	23.10	18.20	21.55	17.49	18.43	-5.49	23.10	16.01	17.17	13.04	12.52
%age	13.21	10.20	9.79	8.09	6.57		13.21	10.20	9.79	8.09	6.57
Specific purpose grants	2.28	14.40	34.18	52.31	149.19	184.41	2.28	12.67	24.24	38.99	101.35
%age	1.30	8.08	15.53	24.18	53.18		1.30	8.08	15.53	24.18	53.16
Sub total	25.38	32.60	55.73	69.80	167.61	60.31	25.38	28.68	44.42	52.03	113.86
%age	14.51	18.28	25.33	32.27	59.72		14.51	18.28	25.33	32.27	59.72
All Sources	174.92	178.73	220.04	216.29	280.66	12.55	174.92	156.89	175.38	161.22	190.66
% age	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

The per capita revenue income of SMC, as a result of a significant increase in grants, has increased from Rs.121 in 1990-91 to Rs.175 in 1994-95, but the per capita own revenues have declined from Rs.104 in 1990-91 to Rs.70 in 1994-95. (Table 2.11).

Table 2.11

**Per Capita Income of SMC From Various Sources
(Rs.)**

Year	Current prices			Constant prices		
	Own Sources	External Sources	Total	Own Sources	External Sources	Total
1990-91	103.90	16.05	121.54	103.90	16.05	121.54
1991-92	98.52	12.30	120.55	86.67	10.82	106.06
1992-93	108.07	14.17	144.72	86.13	11.30	115.35
1993-94	93.74	11.19	138.40	69.87	8.34	103.16
1994-95	70.38	11.47	174.73	47.81	7.79	118.70

Source: NIUA Survey, 1995.

The revenue income of SMC has been growing at an average rate of 12.5 per cent per annum on nominal prices and at 2.2 per cent on constant prices. There was a decline in its income in the year 1993-94. The erratic nature of revenue income suggests that the municipal council of Sonapat has not been able to maintain a steady flow of revenue from its octroi and property taxes. (Table 2.12 and 2.13).

Table 2.12

Revenue Income & Expenditure of SMC at Current Prices

(Rs. in lakhs)

Year	Receipt	% growth	Expenditure	% growth
1990-91	174.92	-	164.11	-
1991-92	178.33	1.95	133.92	-18.40
1992-93	220.04	23.39	134.19	0.20
1993-94	216.29	-1.70	123.48	-7.98
1994-95	280.66	29.76	139.52	12.99
ACGR		12.55		-3.98

Source: NIUA Survey, 1995.

The expenditure of Sonapat council has been on a decline. Its expenditure has always been far less than its income. It thus has a revenue surplus budget each year. The expenditure decline is roughly 4 per cent per annum on nominal prices and nearly 13 per cent per annum on constant prices. It can be hypothesised that an efficient administration has maintained the existing level of services in the town at a reduced expenditure composition of tax income. (Table 2.12 and 2.13).

Table 2.13

Revenue Income & Expenditure of SMC at Constant Prices

(Rs. in lakhs)

Year	Receipt	% growth	Expenditure	% growth
1990-91	174.92	-	164.11	-
1991-92	156.89	10.31	117.82	-28.21
1992-93	175.38	11.78	106.95	-9.22
1993-94	161.22	-8.08	92.04	-13.95
1994-95	190.66	18.26	94.78	2.98
ACGR		2.18		-12.82

Source: NIUA Survey, 1995.

Composition of Tax Income :

The stagnancy of tax income during 1990-91 to 1994-95 in Sonapat is largely on account of lack of bouyancy in its two major sources, viz. Octroi and House tax. The yield on both these taxes have been more or less constant. (Table 2.14).

Table 2.14

**Composition of Tax Income of SMC at Current Prices
(Rs. in lakhs)**

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Octroi	80.35	75.79	79.18	65.61	75.80
%age	72.20	72.88	73.00	67.31	69.69
H. Tax	29.39	27.15	28.04	30.35	31.27
%age	26.41	26.11	25.85	31.14	28.74
Fire Tax	0.12	0.16	0.17	0.07	0.17
%age	0.10	0.15	0.15	0.07	0.16
Tax on veh. & animals	0.43	0.14	0.43	0.54	0.41
%age	0.39	0.13	0.40	0.56	0.38
Show tax	0.33	0.39	0.25	0.35	0.74
%age	0.29	0.38	0.23	0.36	0.68
Tax on building application	0.66	0.36	0.41	0.55	0.38
%age	0.60	0.35	0.38	0.56	0.35
Total Tax Income	111.28	103.99	108.46	97.48	108.77
%age	100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

The general experience of municipal councils has been that of a marginal increase in house tax revenues. But in the case of Sonapat, there has been no increase in property tax revenues, as the number of properties under municipal assessments have remained the same. The estimated number of properties not included in the municipal assessment is nearly 8500 units. The collection performance of property taxes is nearly 44 per cent on current demands. If the arrears are included of the past three years, the collection efficiency comes down to only 15 per cent. This area requires a significant improvement in Sonapat.

Table 2.15

Composition of Tax Income of SMC at Constant Prices

(Rs. in Lakhs)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Octroi	80.35	66.68	63.11	48.91	51.50
%age	72.20	72.88	73.00	67.31	69.69
H. Tax	29.39	23.89	22.35	22.62	21.24
%age	26.41	26.11	25.85	31.14	28.74
Fire Tax	0.12	0.14	0.13	0.05	0.12
%age	0.10	0.15	0.15	0.07	0.16
Tax on veh. & animals	0.43	0.12	0.34	0.40	0.28
%age	0.39	0.13	0.40	0.56	0.38
Show tax	0.33	0.35	0.20	0.26	0.50
%age	0.29	0.38	0.23	0.36	0.68
Tax on building application	0.66	0.32	0.33	0.41	0.26
%age	0.60	0.35	0.38	0.56	0.35
Total Tax Income	111.28	91.49	86.45	72.66	73.89
%age	100.00	100.00	100.00	100.00	100.00

Source: NIUA Survey, 1995.

The performance on Octroi collection in Sonapat is also quite poor. In comparison to other Indian cities, where Octroi revenues are known to increase rapidly, in Sonapat, they have not risen at all in the past five years. The Octroi collection for the year 1995-96 has been given on a contract to a private party for a total sum of Rs.121 lakhs. While in comparison with its recent yield of Rs.76 lakhs in 1994-95, this may represent a significant increase, if it is compared with the past five years, it only represents an average annual growth of about 8 per cent from 1990-91. The council's decision to award the contract at the expected revenue of Rs.121 lakhs thus ensures an average increase in its Octroi income.

Non-tax Incomes and Transfers:

The non-tax income of Sonapat council has declined since 1992-93 as the function of water supply provision has been transferred to the State Public Health Engineering Department. Its total non-tax receipts went down from Rs.32 lakhs in 1992-93 to Rs.3.41 lakhs in 1994-95. This was largely on account of lack of receipts from water charges. (Table 2.16).

Table 2.16

Composition of Non-Tax Income of SMC at Current Prices

(Rs. in lakhs)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Water Charges	12.47	16.61	25.48	0.73	0.00
Development Charges	5.45	6.54	4.22	6.92	0.94
Licences fee	0.53	0.89	0.72	1.19	1.01
Licences fee U/S 197	0.44	0.68	1.29	0.73	0.84
Fees on slaughter houses	1.18	0.39	0.29	0.38	0.61
Registration fee for birth & deaths	0.06	0.12	0.02	0.03	0.02
Others	1.06	1.85	0.00	0.00	0.00
Total non-tax income	21.19	27.07	32.02	9.98	3.41

Source: NIUA Survey, 1995.

As against this, the town has received large specific purpose grants with effect from 1992-93. Its transfers in the form of shared taxes on registration and stamp duties have remained more or less same in nominal terms over the past five years. (Table 2.17)

Table 2.17

Components of State Transfers of SMC
(Rs. in lakhs)

Components	Year				
	1990-91	1991-92	1992-93	1993-94	1994-95
Transfers on a/c of Registration and stamp duty	23.10	18.20	21.55	17.49	18.43
Specific purpose grants	2.28	14.40	34.18	52.31	149.19
Total state transfers	25.38	32.60	55.73	69.80	167.61

Source: NIUA Survey, 1995.

Expenditure Pattern :

The major items of expenditure of Sonapat Municipal Council are solid and liquid waste disposal and general administration. Till 1992-93, water supply also occupied important position in the spending outlay of SMC, but later on this function has been transferred for the state level authority. (Table 2.18)

Table 2.18
Pattern of Revenue Expenditure in SMC at Current Prices

(Rs. in lakhs)

Components	1990-91	1991-92	1992-93	1993-94	1994-95
Gen. Admn.	27.17	25.46	27.33	28.85	36.07
%age	16.55	19.01	20.37	23.37	25.85
Libraries	0.51	0.52	0.51	0.52	0.50
%age	0.31	0.39	0.38	0.42	0.36
Water Supply	50.52	19.14	15.12	3.44	3.76
%age	30.78	14.29	11.27	2.79	2.69
Public Health	1.47	1.24	1.56	2.10	1.77
%age	0.90	0.93	1.16	1.70	1.26
Conservancy	49.10	50.15	53.18	53.74	61.84
%age	29.92	37.45	39.63	43.53	44.32
Scavenging, drainage & sewerage	6.96	6.93	7.41	7.71	8.2
%age	4.24	5.18	5.52	6.24	5.88
Roads, Bridges & st. lighting	8.72	8.74	8.94	6.80	2.64
%age	5.31	6.53	6.66	5.51	1.89
Buildings	1.34	1.54	1.28	1.46	1.62
%age	0.82	1.50	0.95	1.18	1.16
Fire serives	5.95	6.42	5.89	6.48	6.25
%age	3.63	4.79	4.39	5.25	4.48
Garden & open spaces	3.48	3.25	3.51	2.67	3.92
%age	2.12	2.43	2.62	2.16	2.81
Planning for economic & social dev.	0.20	0.82	N.A.	N.A.	N.A.
%age	0.12	0.61			
Misc.	8.70	9.70	9.46	9.69	12.96
%age	5.30	7.24	7.05	7.85	9.29
Total exp.	164.12	133.91	134.19	123.46	139.53
%age					

Source: NIUA Survey, 1995.

An analysis of municipal spendings on operations & maintenance of services and salaries of staff in SMC suggests that a significant proportion of municipal expenditure is spent on salaries of staff alone. In 1990-91, of the total revenue expenditure of Rs.164.11 lakhs, roughly 63 per cent was spent on account of salaries of staff. This proportion has gone up to 94.82 per cent in 1994-95 which is quite high. It may be mentioned that in the earlier years, when the council managed its water supply system, nearly one third of its expenditure was increased on this account head. At present, the general administration and conservancy together account for over 80 per cent of the total revenue expenditure of SMC. (Tables 2.18 to 2.20).

Table 2.19

Spendings on Salaries of Staff in SMC

(Rs. in Lakhs)

Year	Total Revenue Expenditure	Expenditure on Salaries	% to total	No. of employees
1990-91	164.11	103.41	63.01	425
1991-92	133.92	106.67	79.65	424
1992-93	134.19	108.69	80.99	417
1993-94	123.48	109.49	88.67	422
1994-95	139.52	132.29	94.82	440

Source: NIUA Survey, 1995.

Table 2.20
Productivity of Municipal Spendings on Services
 (Rs. in lakhs)

Major heads	1990-91		1994-95	
	Salaries of staff	O & M*	Salaries of Staff	O & M
Gen. Supervision & administration	24.03	3.14	34.74	1.33
Libraries	0.31	0.20	0.45	0.05
Water supply	6.75	43.77	3.75	0.00
Public health	1.37	0.10	1.59	0.18
Conservancy, street cleaning etc.	45.11	3.99	58.74	3.10
Roads, Bridges & St. lighting	0.73	7.99	1.56	1.08
Scavenging, drainage & sewerage	6.47	0.49	7.95	0.25
Buildings	1.15	0.19	1.51	0.11
Fire services	5.28	0.67	5.72	0.53
Garden & open spaces	3.32	0.16	3.80	0.12
Total	103.41	60.70	132.29	7.22

* Operations & Maintenance of Services.

Source: NIUA Survey, 1995.

Finances of FMC vis-a-vis other Corporations: A Comparative Analysis

It would be of interest to compare the per capita revenue income and expenditure of Faridabad Municipal Corporation with the other corporations of the country. A look at the table 2.21 suggest that per capita income and expenditure of FMC does not compare favourably with many of the corporations of the country. It can be seen from the Table that out of twenty municipal corporations for which comparable data in available, twelve of them have higher per capita incomes and expenditures as compared to FMC in 1990-91.

Table 2.21

Revenue Income and Expenditure of Selected Municipal Corporation Cities, 1990-91

Cities	Total (lakh Rs.)		Per capita (Rs.)		% Share to total	
	Income	Expenditure	Income	Expenditure	Own sources	External sources
Hyderabad	4849	4851	158	158	66.67	33.33
Vododara	6965	5816	660	551	87.05	12.95
Surat	9937	5228	622	327	95.73	4.27
Ahmedabad	14867	16044	534	577	84.88	15.12
Kochi	1177	1222	207	214	77.15	22.85
Nagpur	5066	9834	303	588	90.54	9.46
Bombay	103254	88334	1021	874	92.89	7.11
Ludhiana	3173	2853	288	259	90.86	9.14
Delhi	34232	34232	460	460	58.97	41.03
Varanasi	1058	1033	112	109	23.34	76.66
Bhopal	1619	1874	145	168	49.50	50.50
Indore	2062	2099	189	192	35.68	64.32
Calcutta	17569	18785	398	425	51.05	48.95
Kanpur	3995	4250	213	227	31.75	68.25
Lucknow	1549	1486	96	92	80.14	19.86
Jaipur	2135	2080	146	143	94.25	5.75
Madras	13328	10771	341	276	45.75	54.25
Coimbatore	2389	2366	264	262	54.35	45.65
Vishakapatnam	3421	3966	419	453	80.49	19.51
Faridabad	1403	1339	229	218	94.09	5.91

Source : NIUA and NIPPP.

It is important to note that FMC is generating more than 90 per cent of its total income from own sources (internal) of revenues alone. Its dependence on external sources of funding to finance municipal infrastructure and services is not much (5.91% of total income). With the exception of Surat and Jaipur, this is not the case with any of the corporations, thus suggesting the greater financial autonomy of FMC as compare to other municipal corporations of the country (Table 2.21).

III

MUNICIPAL TAXATION: PROCEDURES AND ADMINISTRATION

Faridabad :

Faridabad Municipal Corporation (FMC) came into existence with effect from June 1, 1994. Prior to this, it was known as Faridabad Complex Administration. According to 1991 Census, the Corporation has a population of 6.13 lakh persons having an area of 164 sq.kms. in its jurisdiction.

The FMC is governed by the Haryana Municipal Corporations Act, 1994 (HMC), and as per the provisions of the Act (Sec. 45) Commissioner is the executive head of the corporation. The following is the organisational structure of the FMC.

ABBREVIATION

T	Township
F	Faridabad
B	Ballabhgarh
Suptd.	
Eng.	Superintending Engineer
SR.TP	Senior Town Planner
Arch	Architect
ZTO	Zonal Taxation Officer
LLO	Land and Licencing Officer
AO	Administrative Officer
AAO	Asstt. Administrative Officer
Suppdt.	Superintendent
Exen.	Executive Engineer
Doct	Doctor
SSI	Senior Sanitary Inspector
DEB	Death and Birth Registration
POUBS	Project Officer - Urban Basic Services
AFO	Asstt. Field Officer
AE	Assistant Engineer
HQ	Head Quarter
M	Maintenance
H	Horticulture

Financial and Administrative Powers :

Commissioner is the head of the executive wing of the Faridabad Municipal Corporation (FMC). He is being appointed by the state government to exercise the powers and to perform the functions assigned to him by the state government as per the provisions of the Act.

It may be mentioned that FMC has a decentralised administrative network. The city has been divided into three administrative zones. Each zone is headed by a Joint Commissioner and is being assisted by a Zonal and Taxation officer and other supporting staff. These Joint Commissioners are responsible for overall administrative control of their respective zones.

As per Section 166 of the HMC Act, Financial powers of various authorities are as follows:-

- to the tune of Rs.1 lac vest with the Commissioner, FMC;
- exceeding Rs.1 lac and upto Rs.10 lacs, the powers vest with the Finance & contract committee of the FMC; and
- above Rs.10 lacs, the powers vest with the Haryana State Govt.

Municipal Taxation in Faridabad :

The HMC Act provide for imposition of two types of taxes in Faridabad Municipal Corporation, namely: (i) obligatory taxes, which are compulsory to be levied by the Corporation and (ii) discretionary taxes, the imposition of which, as the name indicates, happens to be at the discretion of the Corporation. The list of obligatory and discretionary taxes is given below:

(i) Obligatory taxes

- a. Taxes on buildings and lands, popularly known as 'Property taxes'.
- b. Octroi; and
- c. A Duty on transfer of immovable properties

(ii) Discretionary taxes

- a. Tax on professions, trades, callings and employments;
- b. Tax on vehicles other than motor vehicles and animals;

- c. Development tax on the increase in urban land values caused by the execution of any development or improvement work;
- d. Show tax;
- e. Tax on consumption of energy at a rate not exceeding 5 paise for every unit of electricity consumed by any person within the municipal area;
- f. Any other tax that may be imposed under the provisions of Haryana Municipal Act, 1973.

In addition to above, subject to approval of the State Government, the Corporation may levy a fee with regard to the following:

- a. Advertisement fee other than advertisements in newspapers;
- b. Building applications fee;
- c. Development fee for providing and maintaining civic amenities in certain areas;
- d. Lighting fee;
- e. Scavenging fee;
- f. Fee for providing internal services in a building scheme or TP scheme;
- g. Any other fee for services rendered by the Corporation.

Despite provisions in the Act, FMC do not levy many taxes and fees in the areas of its jurisdiction. In practice, they are levying the following taxes :-

- i. House tax;
- ii. Octroi;
- iii. Vehicles & Animals tax;
- iv. Theatre/show tax;
- v. Tax/fSw on advertisements;
- vi. Tax/fee on building application; and
- vii. Tax on consumption and sale of electricity.

Table 3.1

Rate Structure of various Taxes/fee, etc. in FMC, 1995

Taxes/charges/fee	Basis	Rate
Property tax	ARV	10% of ARV
Octroi	As per schedule	-
Sewerage charges	per seat	Rs.60
Water charges - Metered (domestic) - Metered (commercial)	meter meter	Rs.1 per 1000 gallons Rs.2 per 1000 gallons
Un metered (domestic) (commercial)	flat rate - do -	Rs.40 per month/family or connection Rs.80 per month/connection
Development charges	per sq. yd.	Rs.60
Licence fee (Dangerous & offensive trade)	As per bye-laws	Rs.500 (max.)
Advertisement fee (hoarding)	per sq. ft. per annum	Rs.20 per sq.ft. per annum
Tahbazari fee	per sq.ft.	Rs.02 (commercial) Rs.0.01 (turfing)
Electricity duty	per unit	Rs.0.01
Dog fee	per dog, per annum	Rs.10
Piggery fee	per piggery, per annum	Rs.3 (Harijan) Rs.10 (Others)
Hand cart fee	per cart, per annum	Rs.12
Dhobi ghat fee	per dhobi, per month	Rs.10
Country cart fee	per cart, per annum	Rs.10
Rickshaw fee	per rickshaw per puller, per annum	Rs.4 per rickshaw Rs.3 per puller per annum
Fruit & veg. market fee	Retail(per annum) whole sale Auctioner	Rs.12 Rs.50 Rs.150
Slaughter fee	per goat	Rs.2

Source: NIUA Survey, 1995.

Procedure to Levy a Tax :

According to HMC Act of 1994, the State Government may by special general order direct the corporation to impose any tax or fee falling under the obligatory and discretionary categories of the Act. The rates of such taxes from time to time be specified by the government by notification and will be assessed and collected as per the provisions of the Act and bye-laws

framed there under. Thus Faridabad Municipal Corporation has no say in the matters pertaining to imposition of taxes and their rate structure. The State Government has all the powers in this regard (Section 87 (3 to 5) of the HMC Act).

Keeping in view the above, an attempt has been made here to examine the procedures to levy a tax and its administration by the corporation. As mentioned earlier, among the variety of taxes that are being levied by the FMC, Octroi and House tax (property tax) are the most important source of revenue for the corporation. Octroi accounted for roughly 64 per cent of the tax income of the FMC and House tax accounted for about 29 per cent of the total tax income of 1994-95. The other taxes do not contribute much in the revenue structure of FMC. The procedure to levy these two taxes is as follows.

House Tax (Property Tax) :

It is a tax on land and buildings, located in the FMC area. The procedure to levy this tax is as follows :

First Stage

Before levying a tax on properties, a detailed survey is required to be undertaken by the local authority concerned. On the basis of discussion with the FMC officials, it is observed that Fairdabad Complex Administration (FCA) did this survey while imposing the house tax on property owners of its area. Faridabad Complex Administration has been replaced with the Faridabad Municipal Corporation and all the records, assets and liabilities belonging to FCA shall now vest in the FMC. Similarly, all the actions including survey of properties taken by the FCA are be deemed to have been taken by the corporation as per the provisions of the HMC Act of 1994. (Section 72 : 4 & 5).

The survey proforma contained the information on description of buildings in various localities including floor area of the buildings, no of floors and rooms at each floor of the building, and such other details. According to the provision of the Act, the assessment of house tax is required to be done every after five years, and before such assessments, corporation should advertised it in the local news papers and other media of communication. In case of old buildings, re-assessment proposals may be prepared by the survey team if any modification, alteration, extension, etc. is found in the assessed property.

After every assessment survey, corporation is required to issue a notice to the owners, assessee or occupier of any land or building in the corporation area, whose name is included in

the assessment list in order to invite them for inspection, objections etc. This list also be displayed on the zonal offices. There are three zonal offices headed by the joint commissioners in FMC in order to issue demand notices and also to collect the house tax.

The contents of the hearing notice are as follows:-

- No. of
- ▶ House/Shop/Factory/Workshop/Vacant plot
 - ▶ Address
 - ▶ Annual Rent/Tax Assessed and year of Assessment

The copy of this notice is given in Annex-I. The objections on valuation of properties, could be filed by the property owner within 30 days from the date of publication or issuing Assessment hearing Notice in the prescribed proforma (Annex. II).

If assessee does not raise any objection against the valuation of his property then corporation assumed that the proposed value is acceptable to the owner.

In order to hear the objections on assessment of properties, the corporation has set up a sub-committee headed by the commissioner of the FMC. The committee issue a notice to the petitioner in order to plead his case before committee. The proforma of this notice is given in Annex III.

The committee is empowered to take the decision on all the matters pertaining to house tax valuation. They will hear the case properly and give their final judgement in writing to the petitioner. It may be mentioned that the judgment of the committee could be challenged by the petitioner in the office of sub-divisional office, Faridabad. It can be further challenged as per the provisions of the Act in the higher courts.

The last assessment survey was undertaken by the FMC in 1994-95 and as per the survey, the number of properties under municipal assessment has gone up from 74,112 in 1990-91 to 81,521 in 1994-95, registering an increase of approx 10 per cent during five year period. The details of properties is given in the following table:

Table 3.2
Growth in Properties in FMC

Type of property	Total properties			Properties under municipal assessment		
	1990-91	1994-95	% growth	1990-91	1994-95	% growth
A.Residential: Owner occupied	52139	57352	10.00	52139	57352	10.00
Rented	16549	18203	10.00	16549	18203	10.00
Sub total (A)	68688	75555	10.00	68688	75555	10.00
B.Non-Residential Commercial	5424	5966	10.00	5424	5966	10.00
Sub-total (B)	5424	5966	10.00	5424	5966	10.00
Both (A+B)	74112	81521	10.00	74112	81521	10.00

Source: NIUA Survey, 1995.

After settlement of objections, if any, the final particulars of the properties assessed will be transferred in the Assessment Ledgers. Separate ledgers are being maintained for separate Revenue Zones. The proforma of Assessment Ledger/Register of FMC is given in Annex IV. It may be mentioned that entry in the Assessment Register or Ledger is not a document of title. This essentially be prepared by the property tax department to recover house tax from the owner/occupier.

Second Stage:

Demand & Collection Register: At the next stage of House Tax administration, Demand and collection Register is being made by the Tax department of the corporation. It shows the demand and collection of House tax for a particular financial year keeping in view the type of properties. The demand for the current year measured on the basis of following criteria:

Type of Property

Basis

Residential

- | | |
|-------------------|--|
| a. Owner occupied | <ul style="list-style-type: none">• Rs.0.40 - 0.50 paisa per month/sq.feet, depending upon the locality• For HUDA sectors - 0.35 paisa per sq.ft. |
| b. Rented | <ul style="list-style-type: none">• 10% of the Annual Rental Value. |

Non Residential

- | | |
|---------------|--|
| a. Commercial | <ul style="list-style-type: none">• Rs. 250/- per month per shop. |
| b. Others | <ul style="list-style-type: none">• Rs. 3/- per sq. ft. per month. |

The proforma of Demand and collection register of FMC is given in Annex V. It has the columns like Name and address of tax payer, rate of tax, demand for current years, Arrears for last year, receipt no., collection in different months, rebate and concessions given to the tax payers, etc.

Billing:

On the basis of Demand & Collection Register, Corporation prepare a bill for payment of House Tax at individual level. The bill show the details as under:-

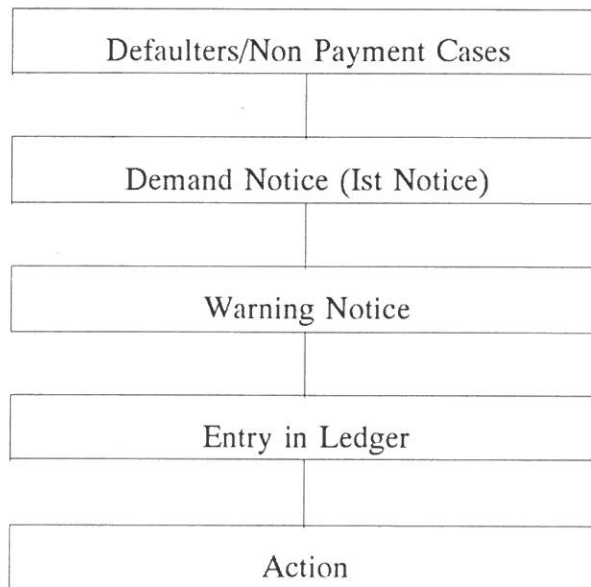
- Demand for the current year
- Arrears, if any (upto____)
- Total House tax demand

The bill must be paid within 10 days of its presentation (Annex II), otherwise Corporation may take action against the defaulters. as per the provisions of HMC Act of 1994 (section 130). If the payment would made within the prescribed period, rebate of 10 percent will be given to the tax payers.

The corporation has a decentralized Zonal administrative system for collection of bills, etc. They issue the proper receipts of individual payments for the purpose of tax payer record and reference.

Third Stage

This stage arrived if the tax payer fails to pay tax on or before due date as mentioned in the house tax collection bill. The procedure is as follows:-



To start with, FMC issue a Notice to the defaulters for payment of House tax dues within a given time period. If he deposits the due amount in his credit its okay, otherwise, Corporation issue a Warning Notice to the concerned person as per the provision of the Act. If he still does not come forward for payment, the staff makes door to door recovery and makes entries in the House tax Ledger.

Despite all the above efforts if the person concerned fails to pay the tax due to the Corporation, Corporation is empowered to take suitable punitive actions against such persons which includes, dis-connection of water connection, auction of properties, etc. However, such situation arises only in rare cases.

Octroi

Octroi is a levy on the goods and services which are meant for local use, sale and consumption. The realisation of this is carried out through a system of checkpoints (barriers/nakas) at the point of entry into the municipal limits. The states derive the authority to impose this levy under List II of Schedule VII (item No. 52) of the Constitution of India. However, goods exempted from the levy of octroi and rates of octroi levy vary significantly from one state to another and within a state from one municipality to another municipality. The procedure to levy and collection of octroi in some of the municipal bodies is given in Appendix I.

There are variety of articles and commodities which are subject to levy octroi in the Haryana State: These could be grouped into following ten categories:

- I. Articles of food and drink;
- II. Animals;
- III. Articles used for fuel, lighting, washing and industrial use;
- IV. Articles used in construction, wood/cane goods, etc;
- V. Chemical fertilizers, perfumes, toilet requisition, dying material, etc;
- VI. Cosmetics and other commodities for general use;
- VII. Tobacco requisities;
- VIII All types of readymade garments/cloths, thread and leather, etc;
- IX. Metals and articles made of metal; and
- X. Other miscellaneous goods.

On some of the items, octroi is being charged on the basis of value while on others on the basis of weights. Thus the local bodies are loosing sizeable amount of revenues due to

absence of advalorem system for determination of octroi on all of goods and commodities. This is not the case with Haryana alone. In many states the octroi is being charged on the basis of weights. In Rajasthan, for example, with the exception of cosmetics and other commodities of general use where some weightage has been given on the value of items while calculating octroi on them; in all the other categories of goods and articles, octroi is being charged on the basis of their weights. Even the high value electronic goods like Television sets, Video, etc., are being charged on the basis of their weights (Table 3.3).

Table 3.3

Componentwise Collection of Octroi during 1993-94 in Jaipur City

Group of commodities	Basis to levy octroi			Percent share to group total	Total amount of octroi collected (Rs. in lakhs)	Percentage to grand total
	Per Piece	5% of Value	95% of Weight			
I. Articles of food & drink						
i. All kind of grains cereals	-	-	#	30	89.96	2.74
ii. Oil seeds & oil	-	-	#	30	59.97	1.83
iii. Butter & Ghee	-	-	#	30	89.96	2.74
iv. Dry fruit, Soft Drinks Liquers	-	-	#	20	59.97	1.82
Sub total				100	299.86	9.13
II. Animals						
i. Goats	#	-	-	80	16.95	0.52
ii. Cow, Bull, Camel, etc.	#	-	-	20	4.24	0.13
Sub total				100	21.19	0.65
III. Articles used for Fuel, lighting, washing, indus. etc.						
i. Coak Coal, Fire wood	-	-	#	5	53.78	1.64
ii. Electric goods	-	-	#	25	268.85	8.19
iii. LPG Petrol, Diseal, Kerosine	-	-	#	60	645.25	19.66
iv. Electronic item etc.	-	-	#	10	107.55	3.27
Sub total				100	1075.43	32.76

IV. Articles used in construction, Wood/Cane goods, ivory and glasses etc.						
i. Plywood	-	-	#	30	8.53	0.26
ii. Cement, Stone	-	-	#	40	11.37	0.35
iii. Glass Sheet	-	-	#	15	4.27	0.13
iv. Ivory goods etc.	-	-	#	15	4.27	0.13
Sub total				100	28.44	0.87
V. Chemical fertilizers Perfumes, toilet requisites dying material etc.						
i. All kinds of Chemical	-	-	#	30	11.81	0.36
ii. Fertilizers	-	-	#	35	13.77	0.42
iii. Perfumes, Soaps	-	-	#	10	3.94	0.12
iv. Washing powder, Colour, etc.	-	-	#	25	9.83	0.30
Sub total				100	39.35	1.20
VI. Cosmetics and other commodities for general consumptions						
i. Poods, General merchants goods	-	#	#	70	82.58	2.52
ii. Cosmetics etc.	-	#	#	30	35.39	1.07
Sub total				100	117.97	3.59
VII. Tobacco Requisites						
i. Beedi						
ii. Ciggrattes	-	-	#	40	35.19	1.08
iii. Cigar, Chewing Tabacco etc.	-	-	#	30	26.40	0.80
	-	-	#	30	26.40	0.80
Sub total				100	87.99	2.68

VIII. All types of ready made garments and cloths, thread and leather etc.						
i. All kinds of Woolen	-	-	#	20	59.14	1.81
ii. Cotton, Synthetic cloths	-	-	#	40	118.23	3.60
iii. Ready-made garments	-	-	#	30	88.71	2.70
iv. Threads & leathers & leather goods, etc.	-	-	#	10	29.57	0.90
Sub total				100	295.65	9.01
IX. Metals and articles made of metal						
i. All kind of utensils	-	#	#	15	178.64	5.45
ii. Jewellery	-	#	#	5	59.54	1.81
iii. Machinery	-	#	#	40	476.39	14.51
iv. Iron, Bran, Copper, Gold, Silver, Stainless Steel, other steel, Raw materials	-	#	#	40	476.39	
Sub total				100	1190.96	36.28
X. Miscellaneous Photo goods, optical good, surgical goods, watches, atishbaji, Armm, Armyfire, All kinds of stationery, Bhang, Musical instruments, sports articles etc.						
Sub total					125.91	3.83
Grand total					3282.75	

Source: NIUA Survey, 1994-95.

In case of Faridabad, the main octroi work centres are road barriers and Railway Station. Each of the checkpost is headed by a Zonal Taxation Officer (ZTO) under the overall supervision of Joint Commissioner of a zone. Following categories of vehicles usually, enter into the Faridabad City Limits:

- Empty vehicles;
- Vehicles carrying multi commodity articles;
- vehicles carrying single commodity articles;
- vehicles carrying goods entitled for exemption to levy octroi; and
- Transit vehicles - articles which are not meant for local use, sale and consumption.

During the discussion with the officials of FMC and SMC it is observed that exemptions from the levy of octroi are large in the state and rates are quite poor as compared to neighbouring state of Punjab. In Punjab, rates are almost three times higher than that of Harayana.

It is important that octroi rates in Haryana have not been revised since last many years despite fast economic development in the state and sharp increase in the prices of various commodities including cost of collection. Proposal for revision of octroi rates and schedule is presently under consideration to the State Government. It is expected that after revision of rates in the state, octroi yield would increase to atleast twice from the present level.

It may be mentioned that octroi collection is going to be privatized in the FMC. The corporation is currently working on the terms and conditions in this regard. In Sonapat with effect from 1995-96 collection of octroi has already been given on a contract basis to a private party. As against the present income of Rs. 75.80 lakhs from octroi in SMC (1994-95), the contract has been given for a total sum of Rs.121 lakhs. Thus the contract amount is approximately 60 per cent higher than the collection of octroi by the municipal council itself. The yield from octroi in FMC and SMC during the reference year 1990-91 to 1994-95 is given in Table 3.4.

Table 3.4

Income From Octroi in FMC and SMC

(Rs. lakhs)

Heads	Year									
	1990-91		1991-92		1992-93		1993-94		1994-95	
	FMC	SMC	FMC	SMC	FMC	SMC	FMC	SMC	FMC	SMC
Total Revenue Income (Rs. in lakhs)	1403.01	174.92	1636.89	178.33	3047.86	220.04	3682.89	216.29	4042.66	280.66
Per Capita Income (In Rs.)	228.57	121.54	250.69	120.55	438.80	144.72	498.45	138.4	514.35	174.73
Income from Octroi (Rs. in lakhs)	823.66	80.35	903.52	75.79	896.62	79.18	878.91	65.61	1086.91	75.80
Percentage increase in Octroi	-	-	9.70	-5.68	-1.00	4.47	-1.98	-17.14	23.67	15.53
Per Capita Income from Octroi	134.18	55.83	138.37	51.23	129.09	52.08	118.95	41.98	138.29	47.19
Percentage of Octroi to total Tax Revenue	75.95	72.20	71.48	72.88	71.48	73.00	70.83	67.31	64.50	69.69

Source : NIUA Survey, 1995

A comparison of selected municipal bodies in terms of per capita income from octroi and its share in the total tax income of the municipal bodies is given in Table 3.5.

Table 3.5

Proceeds from Octroi, 1991-92

Selected Cities	Per capita receipts (Rs.)	% octroi collection to total tax income
Faridabad	138.37	71.48
Jamnagar	97.61	54.88
Nasik	480.46	86.91
Jaipur	135.66	89.21
Alwar	76.50	91.48
Ahmedabad	347.64	73.61

Source: NIUA

Data given in the above Table show that per capita receipts as well as percent share of octroi in the total tax income vary considerably from one municipal centre to another. Differences in the list of commodities exempted, character and structure of rates have contributed to the existence of the differentials in receipts from octroi among the various municipal bodies. The extent of dependence on inputs from outside municipal limits, administrative efficiency, socio-economic profile of the urban centre concerned etc., are seem to be the chief reasons for much variations.

Table 3.6

**Average Octroi Rates of Selected Commodities in
Various Municipal Bodies, 1991-92**

Commodities	Unit	Bombay	Nasik	Ahmedabad	Jamnagar	Jaipur	Alwar
Rice	Kg.	0.15	0.025	0.12	0.05	-	0.01
Desi Ghee	Kg.	2.00	-	-	1.80	0.22	0.05
Dal Channa	Kg.	0.23	0.25	0.36	0.32	-	-
Cooking oil	Kg.	1.95	1.88	0.18	0.21	0.10	0.07

Source: NIUA

Sonepat

Sonepat Municipal council (SMC) is governed by the Haryana Municipal Act, 1973 (HMA), and empowered to impose taxes as per the provisions contained in the Sections 69 and 70 of the Act. Executive Officer of the council is the executive head of the council and he exercise his powers as per the provisions of the Act and Bye-laws framed thereunder.

Following are the financial powers of various officers of Sonipat Municipal Council (SMC):

-
- President; up to Rs.5000/- and Rs.10000 in case of work estimate.
- Executive Officer: up to Rs.1000/-
- Secretary: up to Rs.500/-

Procedure to Impose a Tax :

As per the provisions of Haryana Municipal Act of 1973:

- A committee may, at a special meeting, pass a resolution for imposition of any tax (Section 70);

- When such a resolution is passed, the committee, shall publish a notice, defining the class of persons or description of property proposed to be taxed, the amount or rate of the tax to be imposed, and the system of assessment to be adopted;
- Any inhabitant objecting to the proposed tax may, within thirty days from the publication of the said notice, submit his objection in writing to the committee; and the committee shall at a special meeting take his case into consideration;
- If the committee decides to amend its proposals or any of them, it shall publish amended proposals, alongwith a notice indicating that they are in modification of those previously published;
- Any objections to the amended proposals which may be received within thirty days of their publication shall be dealt with in the manner prescribed in sub-section (3) of the Act;
- When the committee has finally settled its proposals, it will, direct that the tax be imposed, and shall forward a copy of its order to that effect through the sub-committee of the council, to the State Government for approval;
- The State Government on receiving such proposals may sanction them or reject them or return them to the committee for further consideration;
- When a copy or order is received; or a proposal is sanctioned the State Government shall notify the imposition of the tax in accordance with such order or proposal and shall in the notification specify a date not less than one month from the date of the notification, on which the tax shall come into force;
- A tax leviable by the year shall come into force on the first day of January or on the first day of April or on the first day of July or on the first day of October in any year, and if it comes into force on any other day then the first day of the year by which it is leviable shall be leviable by the quarter till the first day of such year then next ensuing;
- A notification of the imposition of a tax under this Act shall be conclusive evidence that the tax has been imposed in accordance with the provisions of this Act.

House Tax/Property Tax

In Sonapat Municipal council (SMC), the property tax is being assessed on the basis of rateable value i.e. the Annual Rental Value of land & Buildings supplemented by Capital Value in case of government and other buildings which are not let out and the Annual Rental Value can not be determined. Likewise in Faridabad Municipal Corporation (FMC), the final authority on imposition of any tax is the State Government and the procedures for sending proposals, inviting objections and their disposal are more or less same in SMC as in the case of FMC. The details are as follows.

Assessment Register :

Entry in the assessment register is not a document of title. This essentially prepared by the Municipal committee to recover house tax from the owner/occupier. Thus even if one of the party is recorded to be in the column of owner/occupier, the same does not preclude a party having title in the property to assail its correctness.

Amendment for Determination of Objections :

The lists prepared each year cannot be amended retrospectively to make the tax subsequently assessed for the previous year recoverable under the Act. Such lists can be amended in the ensuring year and not thereafter so as to enable the Committee to make any retrospective assessment of tax on land or buildings or to pass resolutions and issue notices for this purpose after the expiry of the ensuring year.

Authority for Determination of Objections :

The Act clearly indicated that it is the Municipal committee which has to prepare the list and to issue the notices inviting objections, which have to be served on individual occupiers either in the case of fresh assessment or proposed increase in the previous assessment. It must be presumed that the objections when prepared are to be dealt with by the person or body which invites them, which is the Committee. Where the objections of the occupiers against the proposed increase in the assessment are heard and decided by only one member of the Committee, the assessment is not in accordance with law and the resolution of the Committee approving the assessment is a nullity.

Proposed Increase in Assessment - Right of Occupiers to Know the Reasons of Increase :

The intention of the law cannot be that inviting of objections from persons affected by the proposed increased assessment and the provisions of the disposal of such objections are to be a mere formality, and that the objections are intended to be automatically consigned to the waste paper basket in pursuance of a decision previously arrived at. The occupiers are entitled for the proper disposal of their objections to be informed of the formula on which it was proposed to be the new assessments both for the purpose of challenging its general validity and also its application in individual cases.

Ground level Realities in House Tax Administration in Sonapat :

- Assessment of House Tax is made after every five years. Before assessment it is advertised in the local paper;
- Door to Door assessment of house tax is determined after seeing the area, locality and the condition of the house;
- Where tenant is residing than the assessment is made on the basis of rent paid by him;
- Annual rental value is fixed @ 12.5% after deducting the repair and whitewash expenditure;
- Under Section 78 of the Act, the notices are served to each and every house. After this, people can file the objections if they feel so;
- A sub-committee is constituted for hearing the objections and give its verdict;
- House tax records are prepared after finalisation of assessment so that the house tax bill could be send to the owner for its payment;
- 20 per cent rebate is given if the house tax is deposited within 10 days of its presentation;

Method of assessing house tax in SMC and its record structure is given in Chart II and III. As in the case of FMC, here also, council committee is empowered to take decision on all the matters pertaining to house tax assessment and its collection. However, the decision of committee could be challenged by the petitioner in the court as per the provisions of Haryana Municipal Act.

The last assessment survey is reported to be conducted in SMC in 1994-95 and as per this survey, the number of properties under municipal assessment has gone up from 32,948 in 1991-92 to 33,506 in 1994-95, registering an marginal increase of about 1.69 per cent during three years period. The details are given in Table 3.7.

Table 3.7

Growth in Properties in SMC

Type of property	Total properties			Properties under municipal assessment		
	1991-92	1994-95	% growth	1991-92	1994-95	% growth
Owner occupied	32154	32658	1.57	32154	32658	1.57
Rented	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Non-residential	794	848	6.80	794	848	6.80
Total	32948	33506	1.69	32948	33506	1.69

Source: NIUA Survey, 1995

CHART II

METHOD OF ASSESSING PROPERTY TAX IN SMC

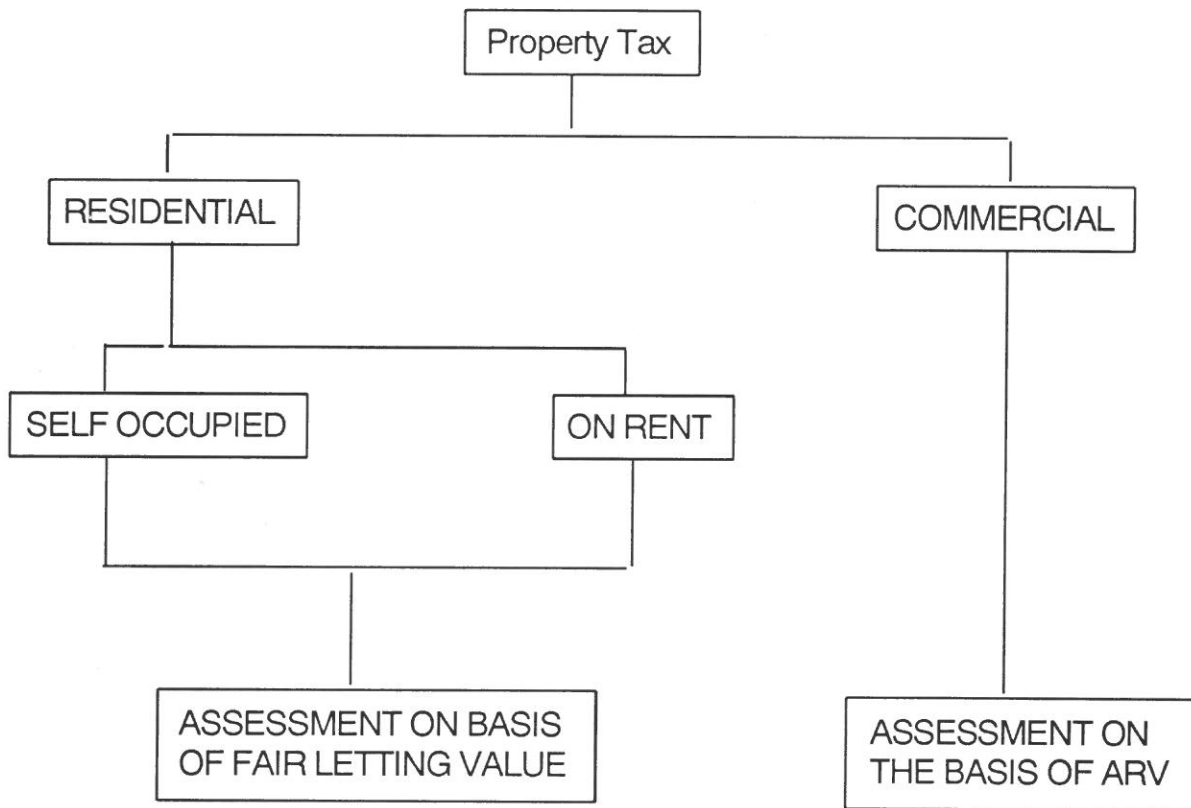


CHART III

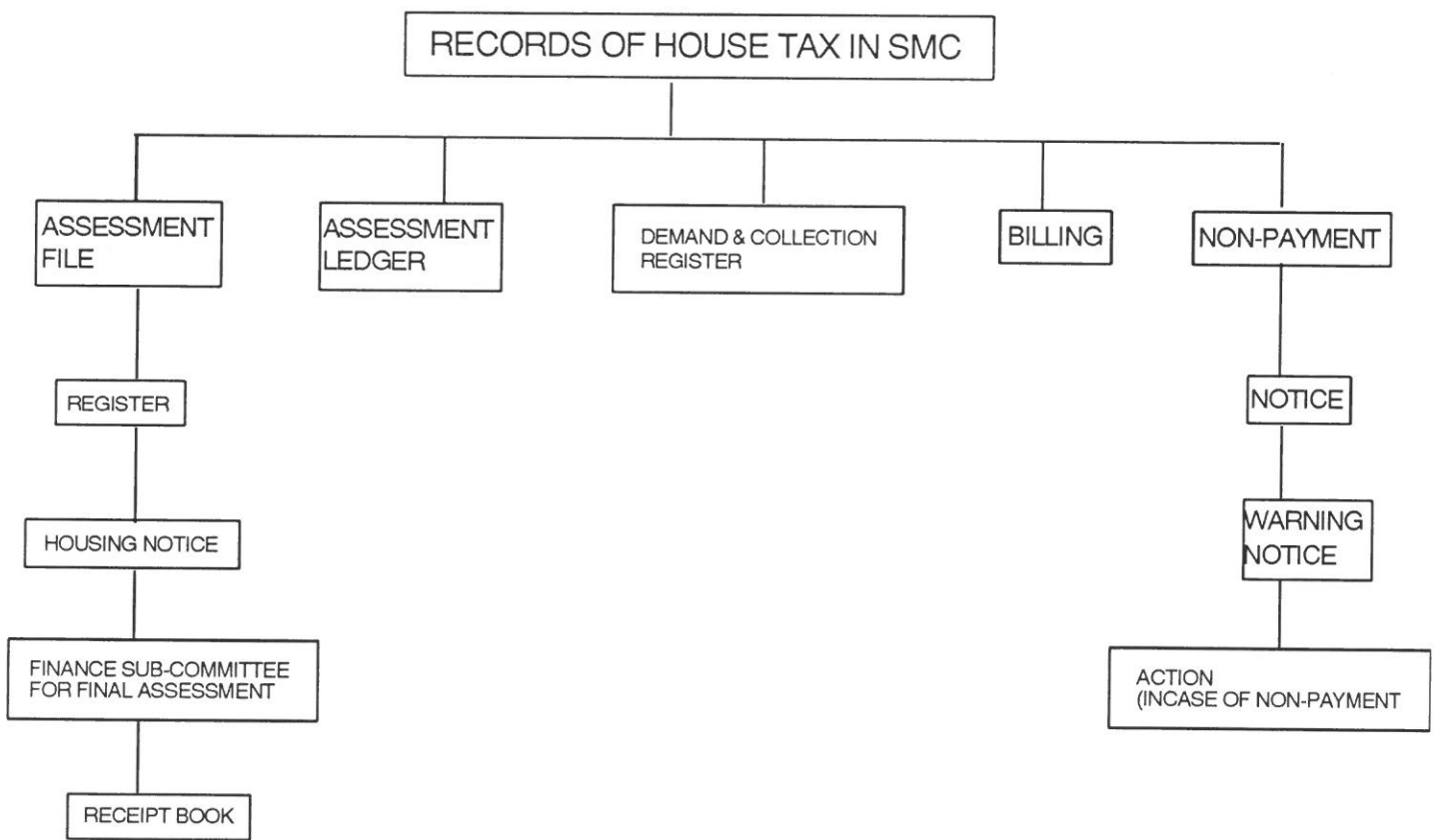


Table 3.8

Demand and Collection of House Tax in FMC and SMC

(Rs. in lakhs)

Year and local bodies	Total demand*	Total collection*	outstanding house tax*
1991-92			
FMC	701.00	258.94 (36.94)	442.06 (63.06)
SMC	70.22	27.15 (38.66)	43.07 (61.34)
1992-93			
FMC	785.00	343.45 (43.75)	441.55 (56.25)
SMC	70.22	28.04 (39.93)	42.18 (60.07)
1993-94			
FMC	883.39	358.23 (40.55)	525.16 (59.45)
SMC	71.65	30.35 (42.36)	41.30 (57.64)
1994-95			
FMC	967.43	487.89 (50.43)	479.54 (49.57)
SMC	71.65	31.26 (43.63)	40.39 (59.61)

* Including arrears.

Figures in paranthesis refer percentage to demand.

Source: NIUA Survey, 1995.

- Lack of efficient and adequate collecting and supervisory staff;
- Unwillingness of the collecting staff to take prompt and timely measures for the recovery of the tax;

- The assessee, especially those liable to pay large sums as property tax gain time by filing appeals against the valuations by municipal authorities;
- Delay on the part of the collectors to invoke the provisions of the Land Revenue Act against the defaulters whose cases are reported to them;
- Failure on the part of the State Government to take action under Section 98 of the Haryana Municipal Act;
- Delay on the part of the State Government Departments to clear the arrears outstanding against them;
- Delay in the preparation and completion of assessment lists and disposal of objections; and
- Unwillingness of the public to pay.

Improvement in the machinery of tax assessment will by itself produce no tangible effect if the machinery of tax collection is also not improved simultaneously. The effective means to improve the collection machinery is to improve the efficiency of the municipal personnel. The collection of tax now-a-days requires trained and competent persons. However, unless, the conditions of municipal service are made more attractive, it is difficult to attract the right type of persons for the job. Ways and means should be devised for transfer of tax collecting staff on rotation basis so that no one is confined to any particular area or job for a long period. There is further scope for improvement in collections if the following measures are taken:

- The commissioner/Executive Officer may be made responsible for tax collection falling below 75 percent of the total demand. This ceiling may be modify as per the local conditions.
- The municipal committees should have the power to proceed not only against movable property but also against immovable property for the recovery of their taxes.
- The State Government should provide an incentive grant to the municipal bodies for prompt recovery of their taxes.

- In case of repeated defaults in recovery of the tax arrears, the municipal authorities should be made to lose the grants-in-aid either in part or even in full.
- Adequate incentives should be given for prompt payments of taxes. Similarly, strict penalty should be imposed on late payments.
- A provision should be made in the Municipal Act to disqualify a person in arrears of the municipal taxes from seeking election to the municipal body.
- A separate list of defaulters should be prepared and the supply of municipal services should be stopped to them.
- Mass contact campaign may be resorted from time to time to stir awareness of the need for such collections of arrears. This exposes the defaulters to public criticism.

Observation and Suggestions on Property Tax Administration in the State :

The present method of assessment as well as collection of property tax (PT) in Haryana is defective and unrealistic. The assessment is based on the basis of Annual Rental Value (ARV) as defined in section 2 (I.a) and (II) of the Haryana Municipal Act of 1973 as well as Haryana Municipal Corporations Act, 1994. Under this method the PT is assessed, arbitrary as there is no set of guidelines or scale to assess the ARV of properties. Therefore, present assessment and valuation method cannot be considered as fair or realistic. In the absence of set guidelines and rules, the assessing authority has adopted different criteria for assessing the same type of building situated in the same locality/area. This situation further leads to complications and affects the recovery adversely. The yield from PT is not increasing in tune with the economic development of cities and prices of properties thus showing an inelastic character of a tax.

The above situation is prevailing in many parts of the country and PT administration was discussed from time to time by various committees and commissions, appointed by the state/central governments. These expert group committees have not favoured the existing system of PT administration based on ARV, and have suggested to replace it.

According to studies conducted by various institutions including NIUA, the greatest harm to PT has been caused by a depressed base which is largely explained by the vary nature of the base as provided for in most municipal acts in India which happens to be the gross annual rental value at which a property is "reasonably expected to let from year to year." 'Reasonable rent'

thus is the base of the Indian property tax system which is not explicitly defined by any municipal law. The courts have, therefore, interpreted the base in their own ways by extending the provisions of the Rent Control Laws (RCLs) in valuation of properties for the purpose of Property tax. The new exposition of the theme of Rent Control Laws by the courts starting with Padma Devi case and culminating in Diwan Daulat Rai Kapoor case decided by the Supreme Court of India has completely replaced the market rent concept of "reasonable rent" by the standard rent concept of the RCLs.¹ The reasonable rent is accordingly only the fair rent as determinable according to the provisions of the RCLs. It has thus also eliminated the administrative responsibility for periodical updating of the base as provided for in the municipal laws. It has led to considerable erosion in the base which explains the loss of elasticity and buoyancy of the property tax system. Property tax thus suffers from a number of infirmities; the legal dimension of this is substantive. The annual value - the base of the tax, is said to have lost its relevance due to the depressing effects of the RCLs. It is, therefore, suggested quite forcefully that this base should be abandoned and to install altogether a new system of property tax.²

Besides the Capital Value System (CVS) and the Site Value System (SVS) which are already operating in other parts of the world, an indigenous system called the Area Detail System (ADS) may be adopted for taxation of land and buildings.

Will a switch over to other systems of property tax in general and to ADS in particular be able to redeem property tax from the existing infirmities? Introduction of CVS and SVS, will inevitably result in further compounding the confusions and complications. CVS, in order to be functional and successful, would require a well developed real estate market for getting plenty of sale information for diverse type of properties. This at the moment does not exist in Indian towns and cities even in a rudimentary form. In such a situation, the derived comparative sale information becomes quite misleading especially due to large scale under reporting of sale value and hence will further depress the property tax base much more dramatically than under the Annual Value System (ARV) system. Determining capital value through bureaucratic fiat would be highly arbitrary and hence likely to be struck down by the courts.

Under the SVS system, only land is within the ambit of property tax; improvement on it is exempted as an incentive to build up to the prescribed Floor Space Index (FSI). SVS thus also

1. M.K. Balachandran; Legal Aspects of Property Tax Reforms (Edited by Abhijit Datta -Property Taxation in India, New Delhi) 1983, p.p. 53-82.

2. Gangadhar Jha; Nagarlok, Special Number on Legislative framework for urban development, Vol. XXV (No.4), Oct. - Dec. 1993

promotes optimum utilisation of urban land besides generation of much needed local revenue. However, tackling the problem of objective valuation of capital value is again fraught with pitfalls as in the case of CVS. Moreover, SVS could be effectively implemented only in planned cities where buildings are constructed on the basis of prescribed FSI. In the older parts of unplanned cities and towns, it would prove penal as the land values happen to be the highest. If implemented, it would drive away the low income population from the urban core.

ADS, in its operational details, involves dividing an urban area into homogeneous zones and levy of tax not on the basis of rental value but on the nature and characteristics of the zone and a few key variables which are instrumental in the rise in land values, viz., type of construction, location, age of building and the land use. These are in turn converted into four or five gradations. It suggests to levy a Basic Tax (BT) on the basis of plinth area. An Additional Basic Tax (ABT) is to supplement it depending on the extent of appurtenant land and finally, a progressive surcharge is to be imposed on BT and ABT which is to be higher on the higher grades of the four attributes of properties as mentioned earlier. The unsuccessful attempt to amend the Madras City Municipal Corporation Act, 1959, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981 tried to give operational form to such a system of Property Tax. Recently, by amending the Andhra Pradesh Municipalities Act, 1969 and the Hyderabad Municipal Corporation Act, 1955, the concept of "reasonable rent" (not the tax) has been specified with reference to its location, type of construction, plinth area, age of buildings and nature of use. This has been done by dividing the city into zones and sub-zones, each having differential pre-determined rental values per sq. mt. of plinth area for the different types of construction. Apparently such a scheme of property taxation has not taken care of two variable, viz., age of buildings and the nature of use. It is worth-mentioning, however, that the Andhra Pradesh scheme of property tax is still based on rental value which is further tried to be rationalised and objectivised. The ADS in its pure form (the proposed Madras variety) has nothing to do with rental values; it directly tries to arrive at the tax, not the rentals.

The annual value of land and buildings under the ADS is to be determined on the basis of self-assessment for which the property owners are to file the return giving details of properties held by them. The details thus furnished are to form the basis of determination of annual rental value.³

It is observed from the various studies that West Bengal and Andhra Pradesh have found out a way to steeply increase their receipts from PT by overhauling and rationalising the whole system, which basically involves the adoption of the concept of Standardised plinth area costs for various locations and different types of construction. It seems that even after increase in the rates levied in the average type residential areas, though those living in better localities with better quality of construction are required to pay more. In case of commercial use also, a more rational imposition of the PT has been affected resulting in substantial gains.

The highlights of the property tax system adopted by West Bengal and Andhra Pradesh are as follows :-

West Bengal

With a view to eliminating discrimination in the matter of valuations from holding to holding, the West Bengal Government established a Central Valuation Board in August, 1979 under the provisions of West Bengal Central Valuation Board Act, 1978. By the end of 1993, the Board had published final valuation lists for 49 local bodies by which demand of these local bodies has increased 2-3 times of their previous demand. The clear intention is to cover all the local bodies with such valuation and work in this connection for the rest of the Municipal Bodies is in progress.

According to the Bengal Municipal Act, 1932, Annual value is "demand to be gross annual rental at which the holding may be reasonably expected to let less a statutory allowance." The Valuation Board keeps the following factors into account for working for an assessment of the value of various premises :

- (i) Cost of Structure - the cost of construction of a building belonging to a holding is one of the major variables determining the Annual Value of the holding. In fact, the condition of the premises and the amenities provided therein depend to a large extent on the quality of construction. The quality of construction is again primarily dependent on the cost of construction.

3. ibid

- (ii) Location (or situation) - Location or locality is another important factor determining the valuation of a holding. Locational advantage or disadvantage inflates or deflates the Annual Value.
- (iii) Occupational use - The holding may be used for residential, commercial, mercantile, Industrial or some other purposes, obviously its rental value will vary according to the nature of use.
- (iv) Age - The age of the premises (located in a holdings) largely determines the condition of the premises. Normally, the older is the premises the worse is its condition in comparison with another comparatively new premises of similar qualities. Rental value will obviously vary according to the condition of the premises.

Valuation for various groups and sub-groups is broadly worked out on the following basis:

1. Location - Group Sub-group

- (i) Zone-1 (Land price Rs.12000/- to Rs.15000/ per cottah)
- (ii) Zone-2(Land price Rs.8000/- below Rs.12000/- per cottah)
- (iii) Zone-3(Land price Rs.4000/- below Rs.8000/- per cottah)
- (iv) Zone-4 (Land price below Rs.4000/- per cottah)

2. Cost of construction -

- (i) Pucca high valued
- (ii) Pucca ordinary
- (iii) Tiny structure (without pucca roof)
- (iv) Shanties.

3. Occupational use -

- (i) High Commercial
- (ii) Ordinary commercial
- (iii) Industrial (big)
- (iv) Industrial (small)
- (v) Residential :-
 - (a) Owner occupied
 - (b) Old tenant (more than 10 years)
 - (c) New tenant.

With these broad guidelines, per square foot rental is arrived at for the various types of construction and occupational usages and this forms the basis for further imposition of Property Tax in the various municipalities. In order to indicate the extent of increase in accordance with the new system, the West Bengal Hand Book of the Central Valuation Board has referred to some of the case studies which indicate substantial increases after the adoption of the new system

Valuation in "English Bazar" Municipality

The Municipal demand has gone up from Rs.7.5 lakh to Rs.32.29 lakh in respect of general holdings, from Rs.15.0 lakh to Rs.56.07 lakh in respect of Govt. holdings & from 1.12 lakh to Rs.14.62 lakh in respect of big commercial holdings. This mean that the revised municipal demand is 3.36 times the earlier demand.

Valuation in Tufanganj Municipality

The Municipal demands have gone up from Rs.1.43 lakhs to Rs.2.70 lakhs in respect of general holdings and from Rs.0.23 lakhs to Rs.1.53 lakhs in respect of government and government undertaking holdings. The revised demand is thus a little more than 2.5 times the earlier demand.

Valuation in Chakdah Municipality

The Municipal demand has gone up from Rs.6.97 lakh to Rs. 10.36 lakh in respect of general holdings from Rs. 0.42 lakh to Rs.1.12 lakh in respect of Government holdings and from Rs.0.61 lakh to Rs. 1.35 lakh in respect of big commercial holdings. The means that the revised municipal demand is 1.60 times the earlier demand.

Andhra Pradesh

The Andhra Pradesh Municipal Act/Hyderabad Municipal Act were amended in 1989 with the main objective of restructuring of Property Tax and reducing arbitrariness and discretion in the assessment of properties. Rules were formulated under the amendment of the Act in 1990. The amendment of the Act provide for sub-categorisation of localities in a zone, particularly in respect of buildings used for shops, shopping complexes and empowers the Regional Directors to issue directions to Municipal Commissioners in the matter of fixation of monthly rental value on the basis of per square meter of plinth area.

The Rules on this subject provide as follows :

3. Annual Rental Value : The Annual Rental Value of lands and buildings shall be fixed with reference to the monthly or yearly as the case may be fixed by Commissioner with reference to its location, type of construction, plinth area, age of the buildings, nature of use to which it is put and such other criteria as may be specified from time to time, less a deduction at the rate of ten percent for building upto the age of twenty five years and twenty per cent of the buildings above the age of twenty five years of that portion of such gross Annual Rent which is attributable to the buildings and the said deduction shall be in lieu of all allowances for the repairs or on any other account whatsoever.
4. Division of the Municipality into Zones :- The entire Municipal Area shall be divided into convenient territorial zones for the purposes of assessment of Taxes based on the following factors, namely :
 - a) Civil amenities like water supply, street lighting, Roads and Drains;
 - b) Markets and Shopping Centres,
 - c) Educational Institutions,
 - d) Banks, Postal Services, Public Offices,
 - e) Medical Institutions,
 - f) Factories and Industries, and
 - g) Such other relevant factors.

As far as possible, the number of zones should be kept at the minimum.

5. Classification of Buildings : After division of Municipality into territorial zones, the Buildings situated in each zone shall be classified as per the nature of construction :
 - a) RCC Post buildings : RCC buildings with superior quality of wood, better type of flooring and sanitary fittings, higher cost of construction.
 - b) RCC Ordinary buildings : RCC buildings with ordinary type of wood, ordinary flooring and sanitary fittings.
 - c) Madras Terraced or Jack Arch roofed or Steno slabs or slates roofed buildings;
 - d) Mangalore tiled roofed or Abbestos roofed or G.I. roofed buildings.
 - e) Country tiled buildings

- f) Huts
- g) Any other building not covered above.

6. Nature of use of the building : After classification of the buildings based on their type of construction, they shall be further classified into the following categories taking into consideration the nature of use of the buildings :

- (a) Residential,
- (b) Shops, Shopping Complexes,
- (c) Public use i.e, Office Complexes, Public and Private Offices, Hospitals, and Nursing Homes, Banks, Educational Institutions.
- (d) Commercial purposes, i.e. Hotels, Lodges, Restaurants, Godowns and other business establishments.
- (e) Industrial purposes i.e. Factories, Mills, Workshops and Other Industries.
- (c) Cinema Theatres or places of Public entertainment.
- (g) Any other use not covered above.

By an order of Nov., 1991 the Andhra Pradesh Govt. has also constituted Committees for each of the districts to give advice with regard to the fixation of rent per square meter for each category in various zones. The Committee consists of the following :

- | | | |
|---|---|----------|
| 1. District Collector | : | Chairman |
| 2. Superintending Engg.(PH) | : | Member |
| 3. (i) Regional Jt. Director
of Municipal Admn., in
respect of Municipalities | : | Member |

(ii) Addl. Director of Mpl.
Admn. in respect of Mpl : Member
Corporations.

According to the Andhra Pradesh Govt. order dated Oct. 1993, the percentage of overall increase in Property Tax due to general revision of taxes in all municipalities put together is only 78.73%. However, this assessment operated harshly in certain individual cases and with a view to giving relief to such individuals, the following additional provisions have been made under the Rules :

- (a) For assessment made earlier to the Ist October, 1983 which has not been subsequently revised, the Assessment of tax due to the general revision thereafter shall not exceed 100% (hundred percent) of the amount of tax payable on the Property immediately before the Ist October, 1983; and
- (b) For assessments made after the Ist October, 1983, the assessment of tax due to general revision thereafter shall not exceed seventy five per cent of the amount of tax payable on the property immediately before the Ist October, 1993 whether or not the tax has been revised after the Ist October, 1983.

From the broad features of the Andhra Pradesh system indicated above, it seems that it has succeeded in achieving the twin objective of increasing the receipts, while at the same time, the determination of the rental value of various premises has been put on a more rational basis, consistent with its use and the income derived therefrom. It is also observed that the system adopted by these two states on administration of property tax involves more or less the assessment of properties on the basis of capital value in standardised plinth area costs for various locations and various type of constructions. On the basis of discussions with the officials of municipal bodies of FMC and SMC it is emerged that the above system may not be suitable to Haryana State being small in size and having only one Corporation i.e. Faridabad. The system requires technical expertise for valuation of properties which may not be available in many of the local bodies of the state.

In case of Faridabad, however, we recommend the Area Detail System (ADS) for assessment and valuation of PT as adopted in Andhra Pradesh. Suitable modification may be made in the ADS keeping in view the peculiar requirements of the city. For other municipal bodies of the state, including Sonapat, the system proposed in Kerala and introduced in Tamil Nadu State

appears to be more suitable.⁴ It is 'floor Area' based taxation system whereby rental values of each municipality is standardised as per unit floor area of urban properties for a given locality; taking into account road accessibility to the locality; type of structure of buildings; its use, etc. This method involve the determination of Annual Rental Value by first fixing a "Unit Value" per square metre of floor area for a year for different categories of buildings and thereafter to impose property tax as such percentage of Annual Rental value as approved by the Council. the Standard method of classification will take into consideration : (i) type of construction; (ii) nature of use; and (iii) importance of location. It would be desirable to classify the properties and locations in five groups. A standard unit value table showing rates per square metre for a year related to floor area of different groups of buildings according to its classification may be prescribed for each municipality for calculation of annual value. Unit value may be fixed in the following manner :-

On the basis of on going rental value of 2/3 selected buildings of same type in each group (total 5 groups) in the given location, average rental value per square metre for a year may be worked out for all buildings under each group on the basis of location.

These rates which will be different for different groups of buildings based on location may be called as unit value. The following table gives the picture :-

⁴

Based on the discussions with the FMC and SMC officials and note prepared by them.

Table

Unit Value and Classification of Buildings

Code No.	Classification of Buildings
	I. <u>Type of Construction</u> :
T1	(a) All modern type buildings with terraced roofing floor with mosaic or marble covering more than 50% of carpet area, provided with sanitary equipments etc.
	(b) All air conditioned buildings (either partly or wholly air conditioned), multi-storeyed buildings, shopping complex of pucca construction, permanent cinema theaters, buildings constructed with ornamental stones in substantial quantity.
T2	(a) Modern type buildings but without A.C. facilities, floor not having mosaic or marble for more than 50% of carpet area, tiled roofing or partly terraced.
	(b) Petrol pumps, were House godowns, factories, manufacturing units (all in permanent buildings).

II. Ordinary Buildings :

T3	Walls -	Bricks/Mud pastured with cement or lime.
	Roof -	Tiles/A.C. Sheet/metal sheet.
T4	Walls -	Brick or mud pastured with cement or lime.
	Roof -	Thatched with palm leaves/grass leaves/A.C. sheet/Metal sheet.
T5	Walls -	Bamboos with palm leaves/wooden.
	Roof -	Thatched with palm leaves/grass leaves/A.C. sheet/Metal sheets.

Classification of Location :

L1	All buildings having access to roads and located adjacent to National Highway or stage Highway roads, Bus routes.
L2	Buildings by the side of motorable roads.
L3	Buildings by the side of narrow roads through which 2 or 3 wheelers along could be plied.
L4	Buildings which have no access to roads i.e. buildings which have only footpath leading to main road.
L5	Buildings located in slum/marshy/waterlogged area where basic amenities are lacking.

Source : FMC.

The above data may be depicted as follows :-

Table

Unit Value per Square Metre Per Annum

Location	Type of Buildings				
	T1	T2	T3	T4	T5
	(Rates in Rs. per square metre)				
L1	-	-	-	-	-
L2	-	-	-	-	-
L3	-	-	-	-	-
L4	-	-	-	-	-
L5	-	-	-	-	-

Source : FMC

The annual value of a building would be worked out on the basis of measurements of its floor area multiplied by a unit value approved by the council for the group to which building belongs.

The data in the above table will be worked out as follows so as to arrive at the property tax to be levied on a particular building.

For example, if 'V' is the unit value in the case of a building with floor area of 600 sq. metre in a municipality where levy of tax is at the rate of 15 per cent then annual value will be Rs.600 V and property tax = Rs. $\frac{600V \times 15}{100} = 90V$ (where V is the unit value per sq. metre of floor area.

The other modalities of governance, imposition, collection of property tax, etc. can be worked out as stipulated and identified in the report of Kerala Municipal Finance Commission and implemented in the state of Tamil Nadu. The above system has the following merits :-

- ▶ This is a simple and straight forward method as it does not involve details for valuation of each property;
- ▶ It reduces the scope for under assessment and corrupt practices considerably due to elimination of discretionary powers of valuation officer;
- ▶ The owner can himself work out the tax liability of PT by using the unit value rates and return furnished by him. This may help in reducing the complaints on over valuation of properties. It reduces the scope of arbitration by Courts/Appellate Authority; and
- ▶ It is uniform tax assessment of similar buildings in a particular locality.

IV

STUDY HIGHLIGHTS AND STRATEGIES FOR RESOURCE GENERATION

The purpose of this chapter is to present the main observations of the study report, and to draw the attention of the State Finance Commission of Haryana on the key issues that are considered important for improving the financial health of municipal bodies of the state¹

Highlights:

The finances of municipal bodies in Haryana, it needs to be emphasised at the outset, are in a poor state.

The existing revenue base of municipal bodies is narrow, and usually limited to house tax (Property tax) and Octroi. This tax source has not fully tapped by the municipal bodies of Haryana, as there is vast unutilised potential in this regard because of faulty valuation and assessment system, malpractices, leakages, low collection efficiency, etc. The yield from Octroi in the sampled municipal bodies of Faridabad and Sonapat has been almost stagnant in the past five years even in nominal terms. This is quite contrast to other municipal bodies of India where Octroi is levied. It is generally the most buoyant of all the tax sources and is known to rise at an annual rate of 15 to 20 percent. Where as in Faridabad, the Octroi income has risen at an average annual rate of only about 6 percent. This is quite surprising, given the fact that it has a vast industrial base and has a rapidly growing population. Thus even if the octroi rates are not revised, one should expect a nominal rise in the income that in commensurate with population growth and growth in economic activities. This slow increase in octroi income is of particular concern as the city administration is in the process of negotiations for privatising its Octroi collections.

It is important that in Sonapat, octroi collection for the year 1995-96, has been given on a contract to a private party for a total sum of Rs. 121 lakhs. While in comparison with its recent yield of Rs. 76 lakhs in 1994-95, this may represent a significant increase, if it is compared with the past five years, it only represents an average annual growth of about 8 percent from 1990-91. The council's decision to award the contract at the expected revenue of Rs. 121

¹ It may be mentioned here that we are providing these suggestions only in the context of the study objectives and did not want these to be read as our recommendations to the Haryana, State Finance Commission. We understand that the Commission has the authority and responsibility to make such recommendations.

lakhs thus ensures an average growth in its octroi income. It is reported, however after privatisation of octroi collection in Sonapat, the local authorities have started receiving complaints of harassment by contractor and the other associated with the contract.

An analysis of sample municipal bodies suggest that 'own sources' of municipal bodies are inadequate for meeting their expenditure needs. The gap between what they are able to raise by their own and what they need is often large (58.14 percent in case of Sonapat as per NIPFP Better off cities approach) which needs to bridge by various fiscal mechanisms including state transfers (Table 4.1)

Table 4.1

Per Capita Expenditure Needs of Faridabad (FMC) and Sonapat (SMC) - An Illustration

(Rs/capita/annum)

Suggested Norm Level	Per capita needs at 90-91 prices as per norms		Actual per capita exp. on services 90-91		Actual per capita own sources, 1990-91	
	FMC	SMC	FMC	SMC	FMC	SMC
NIPFP (as per population size of 1991)	279.2	178.7	218.21	114.03	215.06	103.90
Zakaria Committee (as per population size of 1991)	233.28	212.68	218.21	114.03	215.06	103.90

- Source:
- 1 NIPFP; Redefining State - Municipal Fiscal Relation - Options for State Finance Commissions, Vol. I (main report), 1995, pp 90-91.
 - 2 Augmentation of Financial Resource of Urban Local Bodies, 1963.

It is broadly in this context that the SFC of Haryana is expected to evolve the 'principles'. The principle have necessarily to such that municipal bodies are able to meet not only the existing expenditure responsibilities but also, those that the state government may assign to them, in accordance with the 12th - schedule of the Constitution (Seventy-Fourth) Amendment. The principles have also to pass other 'tests' - such as the financial autonomy which is implicit in the spirit of the Constitutional Amendment.

Strategies:

Transfer of Funds:

The State finance Commission of Haryana has an enormous task of recommending modalities and extent of financial devolution to enable local governments to perform their tasks adequately and efficiently. The system of transfers from the state needs to be rationalised by the SFC, as it is designed to achieve the objectives of equalization and equity which are the prime concern of fiscal transfers. Tax assignment of local based taxes such as Entertainment tax, Motor vehicle tax, Professional tax, etc., is advisable because it goes with local autonomy, it provides an independent source of revenue, rates could be varied according to needs and local control over tax improves predictability of revenue. Alternatively, an enhanced block grant could be given as a general purpose grant by relating the quantum of transfers with the needs and resources and also relating it with a few key indicators of economy in expenditure and tax efforts.

It may be mentioned that an innovative grant system has been evolved in Sri Lanka which links the efficiency in tax collection with disbursement of grants. Similarly, a system of grants has been evolved in our own country by the West Bengal Government for the municipal bodies in the Calcutta Metropolitan District. The revised grants system has built into it the incentives and penalties for regarding better performance and penalising inefficiencies. A similar system of grants needs to be evolved in Haryana for disbursing the general purpose grant. The grants should be given as general purpose grants in addition to the specific purpose grants that may vary from year to year depending upon actual needs.

In order to augment financial resources for capital investment, we suggest to take loans from the financial institutions like HUDCO, LIC and Infrastructure Leasing and Financial Services (IL & FS) and also set up an Urban Development Finance Corporation in Haryana like one in Kerala. Funds for capital projects could also be raised through Municipal Bond.

Municipal Functional Domain:

The 74th Constitutional Amendment Act requires that the State should develop appropriate procedures and rules for the municipal governments. In this regard the municipal authorities have to get rid of such functions which are in the nature of State functions like setting up and maintenance of hospitals, medical colleges and urban transport and even primary education as these are either financially not viable or are pretty expensive functions. If these are not transferred to the State, however, the financial expenditure incurred on these will have to be borne by the State Government. The municipal legislation will therefore have to be amended so

that the functional domain includes only some key areas in the spheres of development and maintenance like water supply, sewerage, public health, roads, street lighting, solid waste collection and disposal and slum improvement. Transfer of additional functions under the proposed Constitutional Amendment will require the transfer of functions to the local bodies along with the funds presently associated with such functions.

Service tax on low income properties

A substantial proportion of municipal expenditure is used to finance the maintenance of services in the low income areas and for low income properties such as in slums, squatter settlements, relocation colonies and unauthorised colonies. In addition the low income groups also use other city-wide infrastructure such as roads, street lighting, recreation and public conveniences. They do not however, pay for the financing of these services as the structures in which they are living are within the exemption limits of the property tax.

It is therefore, desirable to make them pay at least the service taxes. The Ahmedabad Municipal Corporation has adopted an innovative approach in this regard. It levies water and conservancy taxes on the properties with a rental value of up to Rs.300 per annum at the rate of Rs.36 p.a. and Rs.24 p.a. respectively. The Haryana state should likewise levies a services tax on properties belonging to all groups of people including the low income groups. However, it is proposed to impose a consolidated service tax on a flat rate basis (say in terms of per capita). The added advantage of per capita is that it can easily be collected as compared to a rate on the rental or capital value of the properties. The incorporation of such a provision will however require an amendment to the municipal act.

Autonomy for determining user charges and tax rates:

One of the basic thrust area of democratic local self governance is financial autonomy. For public goods which benefit specific households and to which the exclusion principles can be applied in pricing, user charges are most efficient.

Presently, the municipal bodies need approval from the state government to increase user charges. There should be provision in municipal act, as in Madhya Pradesh, that the state government approval would be necessary only in case of reduction in user charges and tax rates. The municipal governments should be authorised to increase its rates as much as required and accepted by the population.

Tax administration:

Toning up of tax administration efficiency from the existing 50-60 per cent collection of demand to at least 90 per cent is estimated to augment the financial resources substantially. As discussed in the tax administration section of the report, Area or zone based taxation of properties have a greater revenue generating potential even under conditions of low tax rates. This proposed reform is one of the most suitable alternative to the existing system at least in the major urban centres like Faridabad.

In case of other municipal bodies of the state, Tamil Nadu model appears to be more suitable. However, it needs to be modify as per the local conditions and economic development of cities.

Besides above, the following are some of the important issues that may have bearing on the revenue yield from property tax (PT).

- PT structure should be kept as simple as possible with minimum exemptions and uncomplicated rate structures;
- All properties should be assessed on the fair market rent prevailing in each area/zone of the municipality;
- There must be periodic revision and valuation of property to account for appreciation in rental values;
- Marginal rebates may be offered for timely payments and heavy penalties for delays in payment of tax;
- Administrative cost of PT may be reduced by following self assessment schemes in the payment of taxes.
- Computerization of all tax records particularly in big cities like Faridabad should be introduced;
- Banks may be authorised to accept PT payments. This will make the payment of taxes easier on the property owners.

In case of octroi, the decision of FMC and SMC to hand over octroi collection to private agencies is a positive trend in the municipal finances. Experience of other cities suggest that privatization of octroi collection would enhance the receipts of municipal bodies by many folds. In Rajasthan, for example, the octroi collection has gone up by two to three times after its privatization. It may be mentioned that there was no change in the rate structure of octroi in the state due to its privatization.

Sonepat Municipal Council has already been given the octroi collection for 1995-96 on a contract basis to a private party. As against the present income of Rs.75.80 lakhs from octroi (1994-95), the contract has been given for a total sum of Rs.121 lakhs. Thus the bid amount is approx 60 per cent higher than the collection of octroi by the Sonepat Council itself. For orderly growth in Octroi collections, it is suggested that while inviting bids from the private parties for the subsequent years, the local body concerned should fix the reserve price with at least 30 per cent annual growth in it. Growth in collections may also be linked with the price index of various commodities.

Although, privatization of octroi collection has many advantages if it handled cautiously. According to recent press report after privatization of octroi collection in Rajasthan, the state government has started receiving complaints of harassment by contractors and other associated with the contract in various parts of the state. Thus strict vigil and monitoring is needed in this arrangement by the official agency concerned in order to avoid the above situation.

Increasing Devolution:

New taxes with broad base like the Tax on Consumption of electricity, vacant land tax, which are already popular in other States need to be devolved to the municipal authorities. Tax on Profession, Stamp Duty cable tax and a Surcharge on the sale of Petroleum products will also need to be devolved to them.

Non-Tax Sources:

Urban land needs to be exploited through incorporating town planning schemes, development charge based on costs of development, impact fees or other similar exactions, development of remunerative schemes and License Fees by relating it on a graduated basis to the type of shops and establishments.

Construction of Markets and Mandis:

Yet another item that can contribute substantially to municipal income is the construction of markets and mandies. Apart from the monthly rent recoverable from markets and mandies, the advances received from the prospective occupiers of such properties can also generate a revolving fund for the municipal body. Delhi has already generated substantial revenues on this account.

The Government of Haryana already has a provision for such a project in its urban areas under its Revenue Earning Scheme (Plan) for the Seventh Five Year Plan. We are suggesting that Haryana take up the Revenue Earning Scheme and use it to raise extra resources for local bodies of the state.

Privatisation:

Privatisation and contracting out of some of the municipal functions is yet another way to reduce the functional burden on municipal bodies. Collection of garbage, operation of mass transport system, water supply and sanitation could be entrusted to non-government agencies. Even the maintenance of street lighting and parks could be contracted out to private sector in lieu of advertising rights. The State Government and the local authorities, however, would need to be "prepared" to adopt appropriate forms of privatisation such as, contracting out, diverting ownership, franchise, etc.

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Annex Documents Title :

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Annex Table I

Population Estimates of Faridabad and Sonapat

Year	Faridabad M.C.		Sonapat M.C.	
	Population	Area (sq.km)	Population	Area (sq.km)
1981	330864	-	109369	-
1991	613828	208	143922	28.32
ACGR(%)	6.38	-	2.78	-
1992	652960	-	147928	-
1995	785969	-	160628	-
2001	1138791	-	189391	-

Source: Census of India and NIUA projections

Annex Table II

Civic Services of FMC, 1993-94

1.	Sewerage/Drainage	
a)	Type	Underground- overground
b)	Area covered in Sq.mtr.	93.56
2.	Roads	
a)	Concrete	0.68
b)	Black topped	728.20
c)	Earthened	271.12
3.	Street Light	
a)	Street light (all type)	18100
b)	Ordinary bulbs	nil
c)	Mercury lamps	-
d)	Sodium lamps	4100
e)	Tube lights	14000
4.	Fire Services	
	Number of fire station	9
	Fleet of municipal bridge	-
5.	Water Supply	
a)	Daily Water Supply by Municipality (Itrs)	972 lakh litre per day 510
b)	Lengh of pipe line in Municipality (kms.)	-
c)	Number of houses with municipal water supply	-
d)	Number of houses without municipal water supply	141 lpcd
e)	Installed capacity (lpcd)	120 lpcd
f)	Capacity utilisation (lpcd)	

Source: NIUA Survey, 1995.

Annex Table III

Civic Services of SMC, 1993-94

1.	Sewerage/Drainage	
a)	Type	Underground sewerage
b)	Area covered in sq.kms.	1.087
2.	Roads	
a)	Concrete	0.049
b)	Black topped	1.670
c)	Earthened	3.723
3.	Street Light	
a)	Street light (all type)	3804
b)	Ordinary bulbs	1978
c)	Mercury lamps	132
d)	Sodium lamps	22
e)	Tube lights	1672
4.	Fire Services	
	Number of fire station	One
	Fleet of municipal brigade	Two fire tankers
5.	Water Supply	
a)	Daily Water Supply by Municipality (ltrs)	126.54 lakh litre per day 176
b)	Length of pipe line in Municipality (kms.)	14352
c)	Number of houses with municipal water supply	28596
d)	Number of houses without municipal water supply	180 lpcd
e)	Installed capacity (lpcd)	85 lpcd
f)	Capacity utilisation (lpcd)	

Source: NIUA Survey, 1995

Annex Table IV

Number of employees in FMC

Departments	1990-91	1991-92	1992-93	1993-94	1994-95
Gen. Supervision	449	481	487	523	573
Libraries	32	32	32	32	46
Water Supply	-	-	-	-	-
Public Health	412	430	1676	1755	1773
Conservancy, street cleaning & road scavenging, drain & sewerage	1426	1511	1531	1559	1570
Roads, bridges and public lighting and building	132	148	152	210	223
Fire services	77	81	83	84	84
Garden & open space	168	168	169	344	353
Planning for economic & social development (social petrol)	45	48	51	51	76
Miscellaneous	59	63	65	66	93
All	2800	2962	4246	4624	4791

Source: NIUA Survey, 1995.

Annex Table V

Number of employees in SMC

Department	1990-91	1991-92	1992-93	1993-94	1994-95
Gen. Supervision	99	100	97	103	102
Libraries	1	1	1	1	1
Water Supply	25	25	25	8	8
Public Health	5	5	5	5	4
Conservancy, street cleaning & road scavenging, drain & sewerage	237	234	234	233	252
Roads, bridges and public lighting and building	7	7	7	7	7
File services	17	17	17	16	17
Garden & open space	9	9	7	17	17
Planning for economic & social development (social petrol)	1	1			
Miscellaneous	24	25	24	32	32
All	425	424	417	422	440

Source: NIUA Survey, 1995

**Annex Table VI
Property Details of FMC**

Year		Residential		Non-residential	
		Owner occupation	Rented	Commercial	Others
Number of properties bearing municipal numbers	1990-91	52139	16549	5424	n.a.
	1991-92	52139	16549	5424	n.a.
	1992-93	52139	16549	5424	n.a.
	1993-94	52139	16549	5424	n.a.
	1994-95	57352	18203	5966	n.a.
Estimated number of properties not bearing Municipal number	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	n.a.	n.a.	n.a.	n.a.
	1992-93	n.a.	n.a.	n.a.	n.a.
	1993-94	n.a.	n.a.	n.a.	n.a.
	1994-95	n.a.	n.a.	n.a.	n.a.
Number of properties under municipal assessment	1990-91	52139	16549	5424	n.a.
	1991-92	52139	16549	5424	n.a.
	1992-93	52139	16549	5424	n.a.
	1993-94	52139	16549	5424	n.a.
	1994-95	57352	18203	5966	n.a.
Number of properties exempted from property tax	1990-91	2600	n.a.	n.a.	n.a.
	1991-92	2600	n.a.	n.a.	n.a.
	1992-93	2600	n.a.	n.a.	n.a.
	1993-94	2600	n.a.	n.a.	n.a.
	1994-95	2850	n.a.	n.a.	n.a.

Year		Residential		Non-residential	
		Owner occupation	Rented	Commercial	Others
Property tax demanded in Rs.	1990-91	707.09	n.a.	n.a.	n.a.
	1991-92	701	n.a.	n.a.	n.a.
	1992-93	785	n.a.	n.a.	n.a.
	1993-94	883.39	n.a.	n.a.	n.a.
	1994-95	967.43	n.a.	n.a.	n.a.
Property tax collected in Rs.	1990-91	255.88	n.a.	n.a.	n.a.
	1991-92	258.94	n.a.	n.a.	n.a.
	1992-93	343.45	n.a.	n.a.	n.a.
	1993-94	358.23	n.a.	n.a.	n.a.
	1994-95	487.89	n.a.	n.a.	n.a.
Total outstanding property tax in Rs.	1990-91	451.21	n.a.	n.a.	n.a.
	1991-92	442.06	n.a.	n.a.	n.a.
	1992-93	441.55	n.a.	n.a.	n.a.
	1993-94	525.16	n.a.	n.a.	n.a.
	1994-95	479.54	n.a.	n.a.	n.a.

Source: NIUA Survey, 1995

**Annex Table VII
Property Details of SMC**

Year		Residential		Non-residential	
		Owner occupation	Rented	Commercial	Others
Number of properties bearing municipal numbers	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	32154	n.a.	794	n.a.
	1992-93	32154	n.a.	794	n.a.
	1993-94	32658	n.a.	848	n.a.
	1994-95	32658	n.a.	848	n.a.
Estimated number of properties not bearing Municipal number	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	1000	n.a.	100	n.a.
	1992-93	2000	n.a.	300	n.a.
	1993-94	5000	n.a.	400	n.a.
	1994-95	8000	n.a.	500	n.a.
Number of properties under municipal assessment	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	32154	n.a.	794	n.a.
	1992-93	32154	n.a.	794	n.a.
	1993-94	32658	n.a.	848	n.a.
	1994-95	32658	n.a.	848	n.a.
Number of properties exempted from property tax	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	6252	n.a.	n.a.	n.a.
	1992-93	6252	n.a.	n.a.	n.a.
	1993-94	6292	n.a.	n.a.	n.a.
	1994-95	6292	n.a.	n.a.	n.a.

Year		Residential		Non-residential	
		Owner occupation	Rented	Commercial	Others
Property tax demanded (in Rs.)	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	7021867	n.a.	n.a.	n.a.
	1992-93	7021867	n.a.	n.a.	n.a.
	1993-94	7165455	n.a.	n.a.	n.a.
	1994-95	7165455	n.a.	n.a.	n.a.
Property tax collected (in Rs.)	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	2715253	n.a.	n.a.	n.a.
	1992-93	2803827	n.a.	n.a.	n.a.
	1993-94	3035199	n.a.	n.a.	n.a.
	1994-95	3126560	n.a.	n.a.	n.a.
Total outstanding property tax (in Rs.)	1990-91	n.a.	n.a.	n.a.	n.a.
	1991-92	4306614	n.a.	n.a.	n.a.
	1992-93	4218040	n.a.	n.a.	n.a.
	1993-94	4130256	n.a.	n.a.	n.a.
	1994-95	4038895	n.a.	n.a.	n.a.

Source: NIUA Survey, 1995

Annex Table VIII

Expenditure on Salaries of Staff in FMC

(Rs. in lakh)

Department	1990-91	1991-92	1992-93	1993-94	1994-95
Gen. Supervision	112.41	120.67	129.16	206.51	204.65
Libraries	6.03	5.76	4.91	9.80	10.69
Water Supply	179.33	80.03	101.00	125.30	443.33
Public Health	4.05	5.00	6.17	16.05	9.23
Conservancy, street cleaning & road	210.12	250.06	313.15	320.50	463.06
Scavenging, drain & sewerage	45.76	53.01	64.37	91.50	120.00
Roads, bridges and public lighting	4.77	5.17	5.98	8.05	14.71
Building	28.03	28.16	26.00	115.10	71.53
Fire services	18.44	20.55	19.19	36.80	29.81
Garden & open space	30.53	30.53	46.92	57.90	120.09
Planning for economic & social development (social petrol)	13.50	13.22	20.16	30.70	24.51
Miscellaneous	1.15	1.10	0.81	2.10	1.75
All	654.12	613.26	737.82	1020.31	1513.36

Source: NIUA Source, 1995

Annex Table IX
Spending on Municipal Services in SMC

(Rs. in lakhs)

Components	1990-91	1991-92	1992-93	1993-94	1994-95	
Gen. Supervision	3.14	2.04	2.64	1.62	1.33	*
	24.03	23.42	24.69	27.23	34.74	**
Libraries	0.20	0.24	0.19	0.13	0.05	*
	0.31	0.28	0.32	0.33	0.45	**
Water Supply	43.77	11.61	8.13	0.00	0.00	*
	6.75	7.53	6.99	3.44	3.76	**
Public Health	0.10	0.23	0.18	0.30	0.18	*
	1.37	1.01	1.38	1.80	1.59	**
Conservancy, street cleaning & road	3.99	3.55	5.14	3.86	3.10	*
	45.11	46.60	48.04	49.88	58.74	**
Scavenging, drain & sewerage	0.49	0.08	1.02	0.47	0.25	*
	6.47	6.85	6.39	7.24	7.95	**
Roads, bridges and public lighting	7.99	7.53	7.79	5.80	1.56	*
	0.73	1.21	1.15	1.00	1.08	**
Building	0.19	0.54	0.04	0.26	0.11	*
	1.15	1.00	1.24	1.20	1.51	**
Fire services	0.67	0.63	0.33	0.56	0.53	*
	5.28	5.79	5.56	5.92	5.72	**
Garden & open space	0.16	0.79	0.05	0.97	0.12	*
	3.32	2.46	3.46	1.70	3.80	**
Planning for economic & social development (social petrol)	0.20	0.82	0.00	0.00	0.00	***
Miscellaneous	8.70	9.70	9.46	9.69	12.96	***
All services	60.70	27.26	25.50	13.98	7.22	*
	103.41	106.67	108.69	109.49	132.29	**

Note: * Expenditure on operation & maintenance
 ** Expenditure on salaries of staff
 *** Break-up not available.

Source: NIUA, Survey, 1995

Annex Table X
Rate Structure of Various Taxes/Fees/Fins etc. in SMC, 1995-96

Taxes	
House tax	ARV 12 1/2 %
Octroi	As per Govt. Local Schedule
Tax on Vehicle & Animals	As [er Govt/ Local Schedule
Theatre Show Tax	Rs. 8/- per show
Profession tax	20 paise per sq. feet
Tax on building application	Re 1/- per sq. mt. since 92
Taxes on consumption and sale or supply of electricity	One paise per unit
Duties	
Transfer of property (own property)	Rs. 20,000/- per unit
CHARGES/FEE & FINES	
Metered Supply	Transferred to Public Health Deptt.
Unmetered	Transferred to Public Health Deptt.
Development charges	Rs. 20/- per sq. yard Min. Rs. 20/- & max. Rs. 60/-
License fee for manufacture preparation & sale of food and drink U/S 197	As per local govt. instruction
License fee for dangerous and offensive trade U/S 126 (e.g. factory etc.)	As per Local Govt. instruction
Fees on slaughter houses	As per local Govt. instruction
Registration fee for births & deaths	Within one month Re. 1/- since 1972
Rates for other Receipts	
Rent of municipal buildings and lands	Auction base (As per bid)

Source: NIUA Survey, 1995

Annex Table XI

Capital Income and Expenditure of FMC at Current Prices

(Rs. in lakh)

Year	Income	Growth	Expenditure	% Growth
1990-91	n.a.		34.13	
1991-92	27.50	-	33.39	-2.17
1992-93	62.00	125.45	26.16	-21.65
1993-94	80.00	29.03	40.88	56.27
1994-95	236.90	196.13	42.69	4.43
ACGR		105.00		5.75

Source: NIUA Survey, 1995

Annex Table XII

Capital Income and Expenditure of FMC at Constant Prices

(Rs. in lakh)

Year	Income	% Growth	Expenditure	% Growth
1990-91	n.a.	-	34.13	-
1991-92	24.19	-	29.38	-13.93
1992-93	49.42	104.25	20.85	-29.02
1993-94	59.63	20.67	30.47	46.14
1994-95	160.93	169.89	29.00	-4.83
ACGR	-	88.07	-	-3.99

Source: NIUA Survey, 1995

Annex Table XIII

Capital Income and Expenditure of SMC at Current Prices

(Rs. in lakh)

Year	Income	% Growth	Expenditure	% Growth
1990-91	n.a.		29.78	-
1991-92	17.00	-	24.64	-17.26
1992-93	30.00	76.47	71.52	190.26
1993-94	34.50	15.00	42.22	-40.97
1994-95	20.00	-42.03	34.51	-18.26
ACGR		5.57		3.75

Source: NIUA Survey, 1995

Annex Table XIV

Capital Income and Expenditure of SMC at Constant Prices

(Rs. in lakh)

Year	Income	% Growth	Expenditure	% Growth
1990-91	n.a.	-	29.78	-
1991-92	14.96	-	21.68	-27.21
1992-93	23.91	59.87	57.00	162.96
1993-94	25.72	7.55	31.47	-44.79
1994-95	13.59	-47.17	23.44	-25.50
ACGR	-	-3.15	-	-5.81

Source: NIUA Survey, 1995

Annex Table XV

**Per Capita Capital Income and Expenditure of FMC at
Current and Constant Prices**

(Rs.)

Years	Income		Expenditure	
	Current	Constant	Current	Constant
1990-91	-	-	5.56	5.56
1991-92	4.21	3.71	5.11	4.50
1992-93	8.93	7.11	3.77	3.00
1993-94	10.83	8.07	5.53	4.12
1994-95	30.14	20.48	5.43	3.69

Source: NIUA Survey, 1995

Annex Table XVI

**Per Capita Capital Income and Expenditure of SMC at
Current and Constant Prices**

(Rs.)

Years	Income		Expenditure	
	Current	Constant	Current	Constant
1990-91	-	-	20.69	20.69
1991-92	11.49	10.11	16.66	14.65
1992-93	19.73	15.73	47.04	37.49
1993-94	22.08	16.45	27.02	20.14
1994-95	12.45	8.46	21.48	14.59

Source: NIUA Survey, 1995

APPENDICES

- I. Procedure to levy and collection of Octroi in the selected municipal bodies.
- II. Case study of revenue sharing between Faridabad Municipal Corporation and HUDA with respect to transfer of sectors.
- III. Octroi schedule of Nasik, Bombay and Jaipur.

Appendix I

Procedure to levy and Collection of octroi in the selected municipal bodies : An Observation:-

- I. **BOMBAY:** There are in all 62 octroi work centres. Out of these, the main centres are four road barriers, B.P.T., Docks, Railway stations and Airport.

Import by road

Import by road take place at the four road barriers viz. Bombay Panvel Highway, Eastern Express Highway, Lal Bahadur Shastri Marg and Dahisar. Each of these octroi check post is headed by a Deputy Assessor & Collector. Broadly speaking, five categories of vehicles enter into Greater Bombay by roads are :

- 1 Empty vehicles
- 2 Vehicles carrying not liable articles
- 3 Vehicles carrying single octroiable consignment
- 4 Vehicles carrying multiple octroiable consignment
- 5 Vehicles carrying goods entitled for exemption

At the Docks

The importer / C.H.A has to present bill of entry together with a&b forms. As per standing orders, if the articles under import are not liable or exempted, bill of entry is stamped accordingly by the octroi inspector. In case there is no order, the supervising inspector or superintendent or Assistant Assessor & Collector determines the liability or otherwise on the basis of literature etc.

At the Railways

The Railway authorities refer all railway receipts to the octroi staff, who value the consignments or put the stamp on exemption, not liable etc. thereon. Railways are their agents to cover octroi, pass the receipts and remit payment to Bombay Municipal corporation.

At the Airport

In respect of imports from foreign countries, values accepted in Bills of entry etc. are accepted for octroi purpose also. In respect of imports from out stations in the country values shown in Airway Bills are accepted for octroi purposes. Octroi is however, recovered by departmental staff of octroi office posted at Airport.

EXEMPTIONS:

There are certain criterion for the exemption from the levy of octroi:

1. Exemption in respect of the article imported for immediate exportation i.e. 'N' form procedure;
2. Exemption for the purpose of inspection temporarily for the purpose of inspection demonstration, exhibition, repairs, processing or such other similar purposes i.e. 'R' form procedure;
3. Exemption for the articles imported for export to foreign countries: Export promotion (EP) facility.
4. Exemption on imports by Government.
5. Exemption for Diplomatic officials.
6. Exemption on Gifts etc.

REFUND OF OCTROI

Refund of octroi on account of export of duty paid articles

When any article upon which octroi has been paid is exported out of Greater Bombay limits within a period of six months from the date of its import 93-3/4% of the amount of octroi paid is refunded to the importer/exporter duly filled in and other necessary document should be enclosed.

On account of various improvements in the refund procedure affected during the course of the last over 1-1/2 years, refund claim on account of export is settled now within one month from the date of its lodging.

Refund of octroi on account of excess or wrong recovery

In order to claim refund of octroi paid wrongly or in excess, importers has to lodge a claim accompanied by the original invoice, octroi import bill, and octroi receipt alongwith supporting documents supporting his contention of excess or wrong recovery within 3 months from the date of recovery of u. In case of non- production of invoice, bill or other documents with it copy at the time of importation of the goods for which complaint for refund has been made, the commissioner can in his discretion grant refund on revcovery of penalty not exceeding 10% on refund amount due if he/she is otherwise satisfied of the correctness of the claim.

II. NASIK:

Nasik Municipal Corporation is recovering octroi since its establishment i.e. since 7th November, 1982. As per the definition. Octroi is a levy on import of goods within municipal limit for sale use or consumption. Thus, it follows that no octroi is leviable for eventual export out of octroi make for assembly, testing or repairs, for processing or for outside naka. However, octroi exception on such re-exported goods is available only if proper permission is obtained, proper documentation is made and prescribed procedures are followed. Sometimes, these procedures are so time consuming that the importer gets frustrated and does not avoid of the octroi exemption. The procedure can be simplified by giving such permission at the octroi naka itself.

Problem of Refund

It has been observed that even after the prescribed procedures are followed, refund of deposits takes undue time which irritates the person concerned. On top of it, many times demands are issued alleging short payment of octroi. After the discussing with the octroi agents association, Nasik they gave many suggestions for simplification of procedures. Luckily, administration of Nasik Municipal Corporation is very responsive, practical and considerate. They have considerably simplified the procedure of octroi refund w.e.f. 17.8.92. Though the fact remains that the paper work is cumbersome and it tests patience of the tax payer, refund is quicker if someone follow prescribed procedures and all required paper are submitted.

Need for Refund of Octroi:

Need of claiming refund of octroi from the Municipal Corporation arises in the following cases -

Deposit if original bill not available

If the importer can not produce the purchase bill at octroi post, then the Octroi Inspector on duty, can in his own direction decide the purchase price of the material imported and collect the octroi as deposit. He will issue the receipt of deposit to the importer. However, this importer, within 30 days of payment of such deposit, can produce the purchase bill and can claim the refund out of deposit. If it is in excess of the octroi applicable to such commodity.

Repairs/Processing/Re-Export

Which importing the material/commodity for detention and eventual re-export, the octroi inspector may ask for the deposit from the importer. Such temporary import may be for repairs/assembling and testing or processing or for re-export out of corporation limits. In such cases, if such material/commodity is exported after detention, processing, testing or repairs within 6 months of import, refund of the said deposit can be claimed within one month of the export of the material.

Material passing through city

If the material which is passing through the octroi limits of any city/town, on its way to ultimate port of import & if through oversight or mistake the octroi is charged by the octroi

inspector of the town which is intermediate between port of origin & ultimate port of import, then refund of such octroi can be claimed within 6 months after submission of sufficient proof that the material has reached its ultimate destination.

Overpayment by mistakes

If through mistake or oversight, excess octroi is charged & pakka octroi pass is issued by the Naka Inspector, the refund of such octroi can be claimed within 8 months by submitting the necessary proofs. Similarly, sometimes double octroi is charged on the same goods. In such cases too, refund of such octroi can be claimed within 6 months by submitting necessary proofs. (if octroi paid through pakka octroi receipt).

Papers essential for claiming refund

Refund can be obtained quickly if all papers work is complete and correct. Papers required and procedure to be followed for claiming octroi refund is explained below.

Re-exported goods :

If one is claiming the octroi refunds on the basis of octroi deposit submit all papers listed above receipt. Procedure of form 12 (25) has to be completed at the export naka at the time of re-export. Application for refund after re-export should be accompanied by (a) Original Deposit Receipt (b) Original form 12 (25) along with remark of re-export (c) Certified copies of recorded on deposit receipt at the time of import and (d) certified copies of documents related to re-export.

Rejected Goods

Paper work should be as per form 13A. One has to submit (a) Rejection Report from Buyer. (b) Original invoice/challan of seller, under which the material was dispatched to upcountry buyer. (c) Original L/R & LR under which re-booking is made. (d) the octroi/Deposit Receipt.

Procedure for claiming refund

Duly filled in application, in duplicate, alongwith necessary enclosures should be addressed to Dy. Commissioner (octroi) Nasik Municipal Corporation and should be directly submitted in Octroi department of NMC at Pandit Colony, Nasik. Usually the application is

checked immediately on the counter and the person will be informed of shortcomings in the application and further papers required. This will enable to complete application in all respects. The complete application is then sent for further processing immediately. One can get the refund within a fortnight after submission of completed application. It is observed that octroi refunds are sometimes delayed in the Audit department of Corporation. This delay can be minimised if paper work is completed. It is very heartening to note that corporation authorities have streamlined the procedures, which has resulted in reducing the hardships faced in obtaining octroi refunds.

AHMEDABAD:

Under section 127 of Bombay Provincial Municipal Corporation Act 1949 Ahmedabad Municipal Corporation is levying octroi. A.M.C. has created 51 nakas (check-post) around the city. In 1992-93 the total collection of octroi was 127 crores. The yearly collection of octroi is 55% of the total revenue income of Ahmedabad Municipal Corporation. The total strength of the octroi staff is about 900/-. Most of them are working on octroi nakas.

Under octroi rule 9 a person bringing into or receiving from beyond the limits of the city any goods shall when required by an officer authorized in this behalf by the commissioner and so far as may be necessary for ascertaining whether octroi is payable on such goods and the amount of tax chargeable.

- a) unload and re-load all the goods or such of them as may be required by that officer.
- b) permit that officer to inspect, examine stamp seal or otherwise mark for purposes of identification of such goods.
- c) permit that officer to inspect, and examine any animal or vehicle on or in which such goods are loaded
- d) communicate to that officer any information and exhibit to him any bill invoice or document of a like nature, which he may possess relating to such animal or goods and
- e) make a declaration in writing to that officer regarding the correctness and accuracy of the document shown to him.
- f) every person incharge of such vehicle shall make a full and correct declaration of the goods carried in such vehicle.

Thus any goods which is imported into the city for the purpose of use consumption or

sale is liable for octroi. As soon as the goods enters into the city limits, they are required to stop at octroi naka and should produce the original bills, transport receipt and relevant documents for assessing octroi. Octroi officer will tell the importer to fill in a declaration form in which, description of goods weigh, total value of the goods, vehicle no. name of the sender, name of the receiver and sign the declaration form. If the original invoice is produced, the octroi naka officer will give a pakka octroi receipt. If the original invoice is not produced naka officer will assess the value on market basis and collect the octroi on F form receipt. This form is required to clear in the octroi office within 30 days of import i.e. the concerned importer or his agent has to show the original bills and other relevant document to the octroi office and difference if any is require to pay in the office. If the f form is not cleared within six months, under section 398 of B.P.M.C Act corporation files complaint in the metropolitan magistrate court of city of ahmedabad. In such cases Magistrate of the court can impose 10 times penalty equivalentents to octroi amount.

Generally whoever import the goods into the city for the purpose of use consumption or sale is required to pay the octroi. At octroi naka generally if the documents in original bills are produced, octroi procedure lasts for 20 to 30 minutes maximum. Where transporters are given facility of memo they can pass the naka without wasting any time at octroi naka.

There are some railway nakas also. On railway naka - octroi is being received by railway staff. Assessment of octroi is being done by Municipal Corporation staff. Railway pays to corporation at the end of every month. For collection of octroi work A.M.C pays to commission charges to railways which is decided by mutual contract bet between A.M.C. and Railway.

The head cashier collect the cash every day from the various Nakas and deposit the same to Municipal Treasury within 24 hours.
A separate account is maintained by the treasury office.

In the Ahmedabad Municipal Corporation, following facilities are given to the Transporters.

1 Memo facility:-

Under this facility transport vehicle while imports goods into the city are not required to wait at import naka. Transporters are require to handover their memo at import naka. They can enter into the city without paying octroi at naka, at the time of import. Afterwards during 24 hours of import they can produce bills etc. of the imported goods and pay the octroi

accordingly. However, before delivery of goods to the customer, they are bound to pay octroi. The benefit of this scheme is that the vehicles are not detained at naka for long time. They have to pass through the naka and handover the list of goods imported which is called transport memo.

2 Crossing facility:-

This facility is given to the transporters only, under this facility transporters while bringing their goods into the city limits can also bring the goods meant for outside city since such

goods can only exported from city - transporters the same within 5 days of its imports. They are require to take export pass at the time of export and submit both import and export passes in the octroi office. This is a special facility given only to the transporters.

3 Current Account Facility:-

Under this facility large companies which pay sizeable amount of octroi every year are not require to pay octroi at import naka. Simply they handover the details of imported goods and take receipts of the same.

Afterwards at the end of every month they are require to settle the octroi amount at the octroi office and pay octroi accordingly. However, initial deposit is recovered from such account holder. Under this facility large companies have not to bother for daily cash transaction.

4 Cheque facility:-

This is a general facility both for transporters and other companies under this facility - companies and transporters are require to submit bank guarantee from the bank and pay octroi by cheque, at specified octroi naka. Cheque facility is provided every year on demand. Under this facility cash transaction are avoided to minimise the cases of fraud on the part of transporters and other large companies.

JAMNAGAR:

Power to examine articles liable to octroi

A person bringing into or receiving from beyond the limits of the city any goods shall when required by an officer authorised in this behalf by the commissioner and so far as may

be necessary for ascertaining whether octroi is payable on such goods and the amount of tax chargeable.

- (a) Unload and reload all the goods or such of them as may be required by that officer.
- (b) Permit that officer to inspect examine stamp, seal or otherwise mark for purposes of identification of such goods.
- (c) Permit that officer to inspect and examine any animal or vehicle on or in which such goods are loaded
- (d) Communicate to that officer any information and exhibit to him any bill invoice or document of a like nature which he may possess relating to such animal or goods and
- (e) Make declaration in writing to that officer regarding the correctness and accuracy the document shown to him.

Every person in charge of such vehicles shall make a full and correct declaration of the goods carried in such vehicle. If any person bringing into or receiving from beyond the limits of the city any vehicle on package shall refuse on the demand of an officer authorised by the commissioner in this behalf to permit the officer to inspect the content of the vehicle or package for the purpose of ascertaining whether it contains anything in respect of which octroi is payable, the officer may cause the vehicle or package to be taken without unnecessary delay before a magistrate or such officer of the corporation as the commissioner appoints in this behalf who shall cause the inspection to be made in his presence.

Special Provision in regard to non payment of octroi

In the case of non payment of any octroi on demand by any person authorised in this behalf by the commissioner such person any case the goods on which the octroi is chargeable and which is in his opinion of sufficient value to satisfy the demand together with the expenses incidental to the seizure and eventual sale of such goods and may detain the same. He shall thereupon give the person in possession of the thing seized the list of the property together with a written notice in the form of schedule 'K'

When any property seized is subject to speedy decay or when the expense of keeping it together with the amount of the octroi chargeable is likely to exceed its value, the person seizing such property may inform the person in whose possession it was that it will sold atonce,

and such sell it or cause to be sold accordingly unless the amount of octroi demanded and the expenses incidental to the seizure are forthwith paid

If at any time before a sale has begun, the person from whose possession the property has been seized or any other person interested in the goods, tenders at the municipal office the amount of all expenses incurred and of the octroi payable and on production of evidence by such person, the commissioner shall forthwith deliver to him the property seized.

If no such tender is made, the property seized may be sold and the proceed of such sale shall be applied in payment of such octroi and the expenses incidental to the seizure detention and sale.

The surplus if any of the sale proceeds, shall be credited to the municipal fund and may on application made to the commissioner in writing within six months next after the sale be paid to the person in whose possession the property was when seized and if no such application is made shall become the property of the corporation. The expense incidental to the seizure of any property under this rule, shall be determined in such manner as the commissioner may specify in this behalf but shall not in any case exceed 10% of the amount of octroi payable .

Issue of requisition notices:

If the commissioner or any other officer authorised in this behalf is of opinion or has reason to believe that it is necessary in the interest of municipal revenue to issue a requisition notice as per schedule 1 or in such a form as may be prescribed by the municipal commissioner from time to time may issue the same asking any owner or importer of goods or any person connected with the import of goods to return it dully filed in and signed by him within 15 days from the date of receipt of the same. The person who is required by a written notice to do so shall fill in correct details and submit a true account of the goods imported by him.

The commissioner or the officer authorised may require of the said person to produce before him any account or document and to furnish any information relating to the import of goods or any other information in connection therewith as may be required, together with he copies or extract the information received as per question notice or when such information is believed to be incorrect, on such other authentic information as may be obtained shall immediately be paid by the said person on demand. If the amount so demanded is not paid on demand, it shall be recovered as if it were a tax, by processes of recovery as provided in chapter VIII (Rule of the schedule appended to Bombay Provincial Municipal Corporation Act LIX of 1949)

Refunds:

Refunds of octroi paid on goods imported shall be admissible on their export subject to the conditions mentioned in clause (a) to (g) of sub rule (1)

In the case of goods which have broken bulk or quantity prior intimation in writing as to the breaking of bulk or quantity shall be given to the octroi, superintendent in the municipal corporation office setting the places of storages of goods together with the import bill number and date under which and the naka through which the said goods were originally imported.

Application for refund in the form as may be prescribed by the municipal commissioner together with the original import bill and the export certificate is received in the octroi office within 30 days from the date of exportation of the said goods. In the case of goods exported by Rail, the date of railway receipt shall be the date of export.

That the amount due for refund shall not be less than Rs. 5/- five except in cases where the goods are imported and exported by rail.

That the export of the said goods shall take place within one months from the date of their import

That in respect of the goods exported since their import, they have not changed the original form conditions state or appearance by any process of manufacture of otherwise.

That in case of goods sold to a dealer outside municipal limits without any intermediary transaction and exported outside municipal limits as a result of such sale refund will be permissible provided the importer and the exporter remain the same person.

Provided that in case of commodities, the sale whereof is regulated under the agricultural produce markets, act, goods exported by bonafide purchasers have been purchased on the market yard and certified as such by the marked committee, shall be eligible for refund even though the amount of refund is less than Rs. 5/- five.

Refund shall be admissible in all or any of the following cases also subject to the conditions stated therein being fulfilled.

If the rate at which octroi is levied is incorrect in view of the nature of the commodity imported. If it is disputed that the goods imported are not the goods described in the Railway Receipt or other document but are different goods whereon octroi is leviable at the time of import and show the goods for verification to the octroi officer on duty before actually removing the same.

If the weight on which the octroi is charged is incorrect in view of the re-weightment done at the road naka or at the railway station before delivery of the goods.

If octroi is levied on goods which are eligible for exemption under the act or the rules.

If the consignment is not fully delivered or delivered in part by the Railway administration and the consignee produce evidence to show that the Railway administration have paid to him the value of the goods not delivered and have refunded the freight if changed thereon.

Provided that application for refund in the above cases mentioned in sub clause (d) is received in the octroi officer's office within 30 days from the date of the import of the goods.

Refunds of the amount paid as deposit in case of goods in transit shall be admissible provided all the following conditions mentioned in clause (a) to (c) of the sub rule 3 of Rule 11 are fulfilled.

- a. That the export of the said goods have taken place within 24 hours of its import, or within such period not exceeding 5 days as may be permitted by the Commissioner without break or bulk or quantity and in the same position.
- b. That the said goods since their import have not changed hence or their original form or conditions, state or appearance by any process of manufacture or otherwise.
- c. That the application for refund in the prescribed form together with the original deposit receipt and the export certificate is received in the octroi's office within 15 day from the date of exportation of the said goods.

Refund may be granted in the following cases.

- a. The application for refund is received in the octroi officers office within 30 days from the date of payment of octroi.
- b. A certificate in schedule J duly signed in produced at any time within one month after importation

- c. The contract for which goods were imported was made prior to the date of import and
- d. The Municipal Commissioner is satisfied that the goods imported were specifically imported for the purpose of fulfilling the said contract and the exemption certificate of the written declaration was not produce at the time of import due to the circumstances beyond the control of the importer or for any other reason which may be accepted as satisfactory by the municipal commissioner.

CASE STUDY OF REVENUE SHARING BETWEEN MPL. CORPORATION AND HUDA WITH RESPECT TO TRANSFER OF SECTORS

The Faridabad Complex Admn. (now Municipal Corporation, Faridabad) took over 27 residential and 13 industrial sectors for the maintenance of various services such as water supply, roads, parks, street light etc. from HUDA.

Prior to the transfer the HUDA was also carrying out the responsibility vested in the municipal bodies with respect to the municipal facilities. However, after the transfer of such services which a municipal body is expected to deliver was handed over to the Municipal Corporation.

The Municipal Corporation for the purpose of providing municipal services depends upon the various types of taxes/ duties/ fees etc. which is levied by them to raise resources.

The Municipal Corporation also takes over colonies developed by private colonizers and approved by the Director, Town and Country Planning Department. In such take over however, the Municipal Corpn. levies the following charges before taking over the maintenance:

- i. Deficiencies in Internal services
- ii. Proportionate external development charges.

Apart from levying these two charges, the Municipal Corpn. claims the following charges in totality that is to say that whether taken over by the Corporation or not, these charges are invariably levied by the Municipal Corporation:

1. Building Plan fee (i.e. for scrutiny of Building Plans).
2. Composition fee to compound violations.
3. Mallba fee.
4. Water/sewerage connection charges and refundable security thereof.

Apart from this in such type of colonies the ownership of the land which falls under sites for community facilities the undetermined uses vests with the Corporation.

All these charges are levied by the Mpl. Corporation and consequent upon the talking over of the colony, the land for which the ownership vests in the Corporation is planned and disposed of by the Corporation.

Irrespective, whether the colony is approved or not, the area has been taken over by the Corporation or not the house-tax is invariably is claimed by the Corporation. House-tax leviable therefore does not depend upon whether the Corporation is extending any municipal services or not.

Before these sectors were taken over for House-tax, all other charges and the rights to dispose of the property vested in HUDA. The HUDA also claim such charges.

However, consequent upon the transfer of these sectors the HUDA has disposed of its liability to provide municipal services in totality, but some of such charges as listed below in normal circumstances automatically could have been claimed by the Mpl. Corporation, but has not so far been transferred to the Corporation:

1. External Development charges.
2. Fee to scrutiny Building Plans.
3. Fee for composition of offences.
4. Ownership of parks, public utility and undetermined uses land which has not so far been disposed of.

From the private colonizer as and when the colony is taken over no liability of permanent and temporary nature is owned by the Corporation. However, with the transfer of sectors from HUDA to the Municipal Corporation, about 1250 employees have been transferred to the Mpl. Corporation. The Municipal Corporation is made to bear the expenses by way of salary to these staff left upon the Municipal Corporation probably the Municipal Corpn. would not needed much staff.

Therefore, the transfer of these sectors have been affected in such a way that the Corporation has been deprived of certain resources of revenue which would come to the Corporation and at the same time has been loaded with such liabilities for which under normal circumstances in other cases the Corporation would not have been liable.

As a result of this policy of transfer, the Municipal Corporation has been loaded with excessive liability without even normal sharing mechanism of municipal revenue.

HUDA sectors are quite sparcely planned with vast net work of services. To maintain such services, therefore, the per capita expenditure in HUDA sectors are much more than any other ordinary municipal town.

Therefore, the expenditure incurred in HUDA sectors are approximately 3 to 4 times more than expenditure incurred in the normal municipal town on per capita basis. The figures provided in the enclosed list will show that the present arrangement of things, the revenue transferred alongwith sectors to the Corporation is not even sufficient to meet the salary of the employees transferred to the Corporation and the electricity charges for keeping the street light and Tubewells. so much so that from 1.4.92 to 31.3.95 the total additional revenue from the HUDA sectors (which includes extension fee) is Rs.9.34 crores, whereas during the same period the expenditure on salary has been Rs.8.23 crores and expenditure on electricity charges has been Rs.7.90 crores.

The Municipal Corporation even if it does not provide any facilities except to pay salary to the employees transferred and to the electricity charges (which does not include the cost of repair incurred on the Tubewells). It has to incur a loss of Rs.2.22 crores annually. Obviously the resources are drawn from other areas of the corporation.

If the normal maintenance is also taken which the Municipal Corporation cannot ignore the annual loss works out to Rs.5.55 crores.

Some such mechanism of revenue therefore, be worked out so that Corporation does not have to bear so much annual losses in maintaining the sectors transferred by HUDA as such type of maintenance of services in the sectors are only at the cost of the quality of services provided to the other part of Corporation for which they pay. This additional expenditure which is incurred in the Sectors of HUDA are made out, out of municipal fund obtained out of area of the Corporation excluding the HUDA sectors.

Apart from this under the HUDA Act transfer of plots are admissible thrice for each plot without provision of entering into a registered deed. Every registered deed earns the Corporation a revenue of 3% on the value of the property. Though the rates of land in HUDA sectors are quite high even if the average rate of land is taken to be Rs.1500/- per sq. yards such loss to the Corporation under this provision amount to Rs.45/- per sq. yard. The transfer fee however is claimed by the HUDA @ Rs.30/- per sq. yard. HUDA claims this transfer fee at the cost of just and lawful claim of the Corporation by way of its share in the registered deed. Such mechanism should also be denied so that loss may be made good to the Corporation.

As long as no definite mechanism to compensate the Corporation is arrived at to compensate for loss of registration claims, atleast transfer fee claimed by HUDA should be transferred immediately atleast with effect from 1.4.1992.

Source : FMC.

Appendix III



नाशिक महानगरपालिका, नाशिक

जकात विभाग

[जकातीचे प्रचलित दर]

अनुसूची-१.

बाब क्रमांक	मालाचा प्रकार	जकात १० कि. वजनास अगर भागास.	दर शेकडा शेरा. किमतीवर
१.	२.	३.	४.
	वर्ग एक- माणसे किंवा प्राणी याचिक्डून अन्न किंवा पेय म्हणून - वापरण्यात येणा-या वस्तु व औषधी द्रव्ये.		
१.	धान्य, पीठ, दाळी आणि गवार, सोयाबीन, भाजलेले धान्य, साळी, रवा, कणी, लाहया, कुरमुरे, फुटाणे व पोहे धान्स सर्व प्रकारची - कडधान्ये.	००-०६	
२.	गवत, सुके गवत, भुसा, तणुस[फेरा] कोंडा कडे व घास[घोडया-साठी वैरण].	००-०३	
३.	चुणी, मोहा, कोणत्याही प्रयोजनार्थ वापरण्यात आलेले धान्याचे छांडसू धान्स पेंड.	००-०५	
४.	सर्व प्रकारची गळीताची धान्य फोलपाटासह किंवा फोलपाटा-वाचून, मूर्हमुग व सरकी धान्स परंतु बाब ३५ मध्ये विनिर्दिष्ट केलेली वगळून.	००-०८	
५.	हायड्रोजनेटेड तेल किंवा वनस्पती यांच्या निर्मिती [अ] साठी वापरावयाची खाद्य तेल हायड्रोजनेटेड तेल किंवा - वनस्पती किंवा बाटली बंद - केलेली तेल.	००-५०	
	[ब] इतर सर्व प्रकारची खाद्य तेल.	००-५०	
६अ.	साखार व छाडीसाखार, चमचमी व बुरा.	००-८०	
ब.	सर्व प्रकारचा गुळ राब, पेंडछाजूर शिंारा व काकवी.	००-५५	
क.	उस	जकातीची माफी	

१. २. ३. ४. ५.

७. मद्य व मद्यार्क, बीअर, गांजा व भांग,
आफु, चरस. ०४-००
८. बर्फ, ००-१०
९. तूप व लोणी [टेबल बटर व्यतिरिक्त] ०२-००
१०. वनस्पती व हैड्रोजेनेटेड तेल. ००-७०
११. चहा, कॉफी व कॉफीच्या बिया. ०२-००
१२. केशार व कस्तूरी. ०३-००
१३. खाद्यपदार्थ बेकन व हेम, टेबल बटर,
मार्गारिन, ताजीफळे व सुपारी वगळून
सुकवलेली किंवा जतन केलेली फळे व -
कवच फळे, डबा वंद मासळी, चीझ,
खावा, मिठाई, मुरंबा व जेली, गोठवलेले
व जतन केलेले दुध, आईस्क्रीम सर्व प्रकार-
चे पिठूळ अन्न, लोणाची, कोको, कोकोचे
बी व चॉकलेट्स, व्हिस्कीटे व केक, -
डुकरांची पातळ चरबी [लाई किंवा
प्राण्यांची खाद्य चरबी, मावा,
दुधाची मलई, चक्का व दही, फळांचे
रस, सरबते व सर्व पेये, ग्लुकोज, डेस्टोज
किंवा कोणातीही क्लिझाकरी -
[खाद्यतेलांव्यतिरिक्त] तेल्यांच्या
दुकानातील माल, परिरक्षित -
किराणा माल, बेकिंग किंवा करी
पावडर, सॅकरिन, सर्वप्रकारचे खाद्य
रंग व अर्क, इतर सर्व प्रकारचे ग्लुकोज
सातूचे वाळलेले सत्त [माल्टरक्स्ट्रॅक्ट]
मधा, पापड, बटाट्याचे वेफर, -
कोणात्याही वापरासाठी जतन केलेले
मांस आणि होल मिल्क किंवा टोन्ड
मिल्क किंवा स्किम मिल्क पावडर
किंवा निरा घांच्या व्यतिरिक्त -
विशोद्धारित्या तरतुद न करण्यात
आलेले सर्व प्रकारचे अन्न किंवा पेय.
- १४अ. सर्व रसायने, रासायनिक किटक नाशके,
शुल्थ चिकित्सेच्या सर्व प्रकारच्या वस्तु,
गॅसने भरलेले वस्तु, सॅनिटरी टॉवेल, पदार्थ
विज्ञान विषयक व प्रयोग शाळेच्या सर्व
प्रकारच्या वस्तु, पारा व सुरमा [खाडे
किंवा भुकटी]. ०१-६०



- ३ -

१.	३.	३.	४.	५.
१३.	औषाधी द्रव्ये व अयोपेथिक औषधी आणि होमियोपेथिक, सुनानी व आयुर्वेदीय औषधी.		०१-६०	
१५.	छाजूर सुकी व ओली.		०१-५०	
१६.	सर्व प्रकारच्या भाज्या वगळून आले, सुकी मिरची, चिंच, सुके जडे, सुका लसुण, सुके शिंगाडे, हळद, धणे, - अंबोशी [झायमॅन्चो पिसेत] किंवा अंबोशी कोकम्, वटाटे रताळी.	००-०८		
१७.	सर्व प्रकारची ताजी फळे.	००-१५		
१८.	नारळ.	१०० नगास ०१-५०		
१९.	सर्व प्रकारची भारतीय मिठाई, व्रेड, वरी, चिवडा.	०२-००		
२०.	सर्व प्रकारची मेलेली किंवा जिवंत मासळी [डवा बंद न केलेली] अंडी व ताजे मांस.	००-५०		
२१.	कोंवडे, बदके व इतर शिकारीचे पक्षी.	नगास ००-२०		
२२.	वन्य प्राणी व सर्व प्रकारचे शिकारीचे प्राणी.	नगास ०३-००		
२३.	विड्यांचो पाने [छाणप्याची].	००-२५		
२४अ.	सुपारी.	००-६०		
२४ब.	वेलची, काथ, लवंग, जायपत्री, जायफल, ओलचा सिडस, मिरे व कापूर.	००-६०		
२५.	इतरत्रा विनिर्दिष्ट न केलेल्या किराणा वस्तु, त्यात खालील वस्तुंचा समावेश होतो. ओवा, आवेहळद व ओव्याचे फुल, कथ्या, कलमी, काकडी वीज व कुंकू, खसखसा, व खसखसीचे वोंड, गुलाब, गोडंगी, सरस व गोंद [डिंक], जिरे, तेजपान, दालचिनी, नाकेपार व काळेमीठ, बुक्का, राळ, शिंधा, शोंदूर, शाहाजिरे, खाण्याचा सोडा, संजिरे, सेंधावमीठ, [असली किंवा नकली] हिंग, छाोवरे.	००-६०		
<u>वर्ग ३ प्राणी.</u>				
२६.	मेंढया, चक-या, कोकरे व करडे.	नगास ००-४०		

४/-

Articles 1	Rates of Octroi leviable 2
52. Instruments, apparatus and appliances and parts thereof -	4 per cent ad-valorem.
(a) Sewing machines, clocks and watches and typewriters and their spares,	
(b) Radios, radiograms, television set or apparatus, loudspeakers, gramophones, amplifiers, wireless goods, their components and spares,	
(c) Photographic machinery, photo goods and materials, including photographic chemicals, films and mounts, and their components and spares,	
(d) Cine projection machinery, their components, spares and materials used therein,	
(e) Surveying apparatus,	
(f) Scientific appliances,	
(g) Optical goods, their spares and accessories, surgical instruments and hospital requirements, including their spares and accessories,	
(h) Mill and gin stores including crucibles, cotton ropes, and	
(i) All kinds of apparatus, appliances and spares.	
53. Non-ferrous metals, that is to say, brass, $\frac{1}{2}$ lb (1 1/2) per cent ad-valorem copper, tin, aluminium, lead, zinc, German-silver, stainless steel, their alloys, wires, wares and sheets, ingots and circles.	
<u>Class IX - Miscellaneous.</u>	
54. Dyes, tans; indigo and all colouring matter including printing paste and inks.	2 per cent ad-valorem
55. Paper -	3 rd (2) per cent ad-valorem
(a) News-print,	
(b) Cardboards, strawboards, gray boards and mill boards,	
(c) All kinds of paper of whatever composition and thickness.	
56. Lac and cork and articles made thereof.	2 per cent ad-valorem
57. Sculptured articles of wood, stone, clay or metal, other articles and earthenware.	4 per cent ad-valorem
58. Chinaware, porcelainware and electric insulators not otherwise specified.	2 per cent ad-valorem
59. (a) Cinema films, all films raw.	4 per cent ad-valorem
(b) * Cinema film processed and reels	
60. Molasses.	1 per cent ad-valorem.
61. Gold, silver and articles made thereof	2%
62. All articles other than	2%

- * (i) No octroi will be levied on film processed in Greater Bombay even on its first entry.
- (ii) Octroi will be levied on film processed outside Greater Bombay on its first entry only, subsequent entries being exempted from octroi.

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१.	३.	३.	४.	५.
२७अ.	वैल, गायी, म्हशी, रेडे, वासरे घाडे व गाढवे.	नगास ०३-००		
व.	कुत्रा, मांजरे, पोपट इ.सारखी पाळीव प्राणी.	नगास ००-२०		
२८.	डुकरे.	नगास ०३-००		
२९.	उंट व हत्ती.	नगास १०-००		
वर्ग ३ इंधनसाठी, प्रकाशासाठी धुण्याकरीता औद्योगिक वापरासाठी वापरल्या जाणा-या वस्तु.				
३०अ.	लोणारी कोळसा.	००-१०		
व.	कोळसा व कोक.		०२-५०	
३१.	फटाके, दारुकाम व त्याचे घटक भाग, कॅल्शियम कारबाईड व रक्षणवर्ती- [सेप्टीफ्लुज].		०३-००	
३२.	दीपमाला, ग्लोब, चिमण्या, विजेचे वल्ब व विजेच्या किंवा गॅसच्या प्रकाशा- साठी असलेल्या वस्तु.		०२-७०	
३३अ.	सर्व प्रकारचे सावण.		०२-००	
व.	बुटाचे व धातुचे पाँलिशा.		०२-५०	
३४.	पोटॅशा, रिठा, सोडा, तुरटी, लवणापदार्थ, शिकेकाई, धुण्याचा सोडा, परिष्कृत, मीठाचे पेट्रे, फिनेल व कपडे, फरशा व भांडी धुतांना वापरण्यात येणारे इतर पदार्थ.		०२-२५	
३५.	अखाद्य तेलाच्या तेलवीया.		०१-००	
३६.	अखाद्य वनस्पती तेले.		०३-००	
३७.	काष्ठ मद्यार्क व विप्रकृत स्पिरिट व औद्योगिक अल्कोहोल.		०३-००	
३८.	[अ] सर्व प्रकारची खा निज तेले, डिझेल तेल, पेट्रोल, विमानचालन स्पिरिट, सर्वप्रकारची वंगणो, व्हाईट ऑईल, तुर्क तेल, फरनेस- ऑईल, पेट्रोलियम पदार्थ, माव्याचे तेल, शोवसाल ऑईल, सॉल्व्हेंट ऑईल, कीटक नाशके म्हणून उपयोगात आणलेली इतर ज्वलन तेले, नैसर्गिक गॅसो लिन, रंग[नोंद- ४८ खाली येत असतील त्या व्यतिरिक्त].		०१-५०	



१. २. ३. ४. ५.

सोल्युशन व कॉम्पोझिशन, टर्की रेड
ऑईल व खानिज तेलाचे उपपदार्थ, परंतु
यात यापूर्वी अंतर्भूत केलेल्या वस्तूंमध्ये या
पोटॅशोदीखाली घासलेटचा अंतर्भाव होणार
नाही.

[व] अशुद्ध तेल [क्व्ह ऑईल]. ०१-५०

[क] द्रवस्थ पेट्रो लियम गॅस. ०१-५०

[ड] घासलेट. ००-५०

३९. ग्रीस व पेट्रो लियम जेलो. ०२-५०

४०अ] खाद्य म्हणून उपयोगात न येणा-या सर्व
प्रकारची अखाद्य चरबी, वराव[टॅली] -
डुकरांची पातळ चरबी, [लार्ड] इ. ०२-५०

व] सर्व प्रकारची रसायने, सोडियम सल्फेट,
सायडिंग सल्फेट, लोखांडाचे सल्फेट,
तांब्याचे सल्फेट, अॅल्युमिनियमचे सल्फेट,
सोड्याचे झॅलिक [सिलिकेट], कॉस्टिम
सोडा आणि अन्यथा विनिर्दिष्ट केलेली
नसतील असे इतर क्षार, सल्फर, पोटॅशियम
क्लोराईड, स्टॉरिया, झिंक क्लोराईड,
मॅग्नेशियम क्लोराईड, सॉल्ट पेट्रे सर्व -
प्रकारची आम्ले, सॅलॅमोनिक, वॉरॅन्स, -
पाजणीचे पीठ. ०३-००

४१. मेणवत्या, आगकाडीच्या पेट्या, इतरत्र
व तरतुद करणेत न आलेले गॅस किंवा -
दिवावत्तीसाठी असलेल्या इतर वस्तु,
इस्त्र्या व त्याचे सुटे भाग. ०२-५०

४२. सरपण [जळाऊ लाकूड]. ००-०५

४३. राखा मिस्ट्रात कोळसा व भुकटी,
पडपा व अर्धवट जळालेली कोळसा
[सिन्डर]. ००-०५

वर्ग ४ इमारतीचे व इतर बांधकामाची सामुग्री.

४४. सर्व प्रकारचे सिमेंट, सायगॉल. ०३-००

४५. डांवर [कोलटार], असफाल्ट, विटयमेन,
फरसवंदीचे दगड, मॅग्नेझा, इमरी दगड
किंवा चुरा, चुन्याची भुकटी [चाक पावडर],
दगडाच्या चिपा [स्टोनचिप्स] दगडाची
पूड, आग्ना दगड, इमारतीचे दगड, खांगर-
[क्लिंकर] व कोळसाची राखा. ०२-८०

१.	२.	३.	४.	५.
४६.	चकाकी दिलेल्या विटा व फरशा [टाईल्स] संगमरवरी, दगड, भट्टीच्या विटा, विटा-सर्वप्रकारची छप्परी कौले, लॅमिनेशन टाईल्स, फरशीच्या लादण्या इत्यादी, चायना - मोझाईक चिप्स, मोझाईकचा संगमरवरी दगड, मोझाईक किंवा टेरेझोची कौले, मातीचे नळ, चिनीमातीचे नळ, सिमेंटचे नळ आणि असेवेस्टार सिमेंटचे पत्रे.		०२-८०	
४७.	पिवळी माती व इतर कोणात्याही प्रकारची माती, वाळू, धातू, डबर [खत] मुरम व छाडी.	टनास	०१-००	
४८.	रंग, डिस्टेंपर व क्लर वॉशोस आणि इमारतीस रंग देण्यासाठी वापरावयाचे इतर साहित्य, वॉर्निश, अक्षणीचे - उकळविलेले तेल, टर्पेटाईन, झिंक ऑक्साईड व रेड ऑक्साईड.		०२-८०	
४९.	काच, काचेच्या वस्तु, चिनीमातीच्या वस्तु एन्मेलच्या व सॅमिटरि फिटिंग्जच्या वांधणी साठी किंवा सुशोभित करण्यासाठी वापरण्यात येणारी सर्वप्रकारची क्रोकरी, धातुचे व्हाल्व, तांब्याच्या तोट्या व त्याची उपकरणे.		०२-८०	
५०.	रुफिंग फेल्ट.		०२-८०	
५१.	इमारती लाकूड, वल्ल्या, वांबु, वेत व त्यापासून तयार केलेल्या वस्तु, दरवाजे, छिडक्या, चौकटी, छोट्या, जिने चंदनाचे लाकूड व अशा लाकडा पासून तयार केलेल्या वस्तु.		०२-८०	
५२.	प्लायवुड, साफ्टवोर्ड्स, हार्डवोर्ड्स, मॅसोनाईट किंवा कोणातेही घटक असलेले व कृत्रिम - प्रक्रियेने तयार करण्यात आलेले इतर - कोणत्याही प्रकारचे लाकूड व त्यापासून तयार केलेल्या वस्तु.		०२-८०	
	<u>वर्ग पाच-सुगंधी द्रव्ये, प्रसाधने, रंग व घरगुती सामान.</u>			
५३अ]	केसाचे तेल, सुगंधी तेल, सर्व प्रकारची सुगंधी द्रव्ये, सेट्स, अत्तरे, सुगंधीत वस्तु, उदवत्या, सुगंधीत रसायने, सर्व प्रकारची प्रसाधने, दाढीचे क्रीम, - दाढीचा सावण, दंत मंजन, टूथपेस्ट, पोमेड, कंगवे, व्रण, आरसे, केसाच्या पिना, व्हेनेस, गार्टर्स व सस्पेंडर्स.		०२-८०	



१.	२.	३.	४.	५.
ब]	कात्र्या, वस्तरे, सेफ्टी रेझर्स, ब्लेड्स सुरे, चाकू, चमचे, काटे, कटलरी सर्व प्रकारची, सर्व प्रकारच्या सु-या, कुलूप व किल्या, स्टोव्ह व पेट्रोमॅक्स आणि त्याचे भाग व उपसाधने आणि लोखांडी सामान.		०२-८०	
क]	लेसेस, टपस, लाकडी व धातूच्या रिंग्स, भारतकांमाच्या वस्तू, सेल्युलाईड व सेल्युलाईडच्या वस्तू, सर्वप्रकारचे मणी, कृत्रिम मोती, प्लास्टिक व प्लास्टिकचा माल, प्लास्टिक पावडर, बेकेलाईट व बेकेलाईट चा माल, हस्तिदंत व हाडे यापासून - बनविलेल्या वस्तू, सर्व प्रकारची बटने, किरकोळ जिन्नस [हबरडॅगरी].		०२-८०	
ड]	लाकडी, लोखांडी, पोलादी, वेताचे इत्यादी सारखे सर्वप्रकारचे फर्निचर.			
इ]	छत्र्या, रेनकोट्स, पावसाळी हॅट्स व टोप्या.		०२-८०	
५४अ]	सोने.		००-२५	
ब]	चांदी.		००-२५	
क]	सोने व चांदी यापासून बनविलेले - दागिने व वस्तू.		०२-००	
ड]	इतर मौल्यवान धातू व त्यापासून बनविलेले दागिने व इतर वस्तू.		०२-००	
ई]	कृत्रिम दागिने व जवाहीर.		०२-००	
फ]	सर्व प्रकारची खोळणी, फ्रिडा व खोळाच्या वस्तू.		०२-५०	
५५.	[बांधाकामाच्या किंवा इमारत सुशोभित करण्यासाठी वापरण्यात येणा-या - वस्तूखोरीज] सर्व प्रकारच्या क्रोकरीच्या वस्तू [क्रोकरी].		०२-८०	
५६.	बांगड्या, बाटल्या, [बांधाकामाच्या व इमारत सुशोभित करण्यासाठी वापरण्यात येणा-या वस्तू खोरीज] चिनीमातीच्या वस्तू व पोर्सलिनच्या व मातीच्या वस्तू यांसह काच व काय सामान.		०२-५०	
	<u>वर्ग सहा - तंबाखू व तंबाखूच्या वस्तू.</u>			
५७.	सिगारेट्स व सिगार, सिगार व सिगारेट होल्डर्स, स्मोकिंग पाईप, सिगारेटचा कागद, पाईपचा पाईपसाठी वापरला जाणारा तंबाखू		०४-००	

१. २. ३. ४.

तंबाखूच्या केसेल, पोचेस, सिगार व सिगारेट ठेवण्याच्या डब्या, हुक्का व धूम्रपानासाठी आवश्यक वस्तु व सिगारेट लायटर्स.

५८. [अ] बिछोरा, फाडी, सरसा, चुरामाल, ०२-५०
धातल.
[ब] बिड्या व तपकिर तयार करण्यासाठी ०१-००
तंबाखू व खाण्याचा तंबाखू.
५९. बिड्या व तपकिर. ०२-२५
६०. बिड्यांची पाने. १०० किलोस
०१-००

वर्ग सात-कापडाचे तागे व इतर कापड व वस्तु चामडे व चामड्याच्या

वस्तु व खरी माल.

६१. लोकरी, रेशमी, लिनन, ताग, कापूस ०२-००
कृत्रिम व सिन्थेटिक वस्तुचे कापड व वरील वस्तुपैकी कोणत्याही एकाच्या किंवा अंशतः अशा वस्तुच्या व अन्यथा निर्दिष्ट करण्यात आल्या नसतील अशा वस्तु आणि वरील वस्तुपासून बनविण्यात आलेले तयार कापड.
६२. [अ] सरकी काढलेला कापूस. ५० किलोस
०४-००
[ब] सरकी न काढलेला कापूस. ५० किलोस
०२-००
६३. टाकाऊ कापूस, टाकाऊ सूत व टाकाऊ लोखांडी सामान [हार्ड वेस्ट]. ५० किलोस
०१-५०
६४. कच्ची किंवा न काढलेली लोकर, हेम, ०२-८०
ताग, नारळाचे व इतर तंतु आणि त्यापासून बनवलेले दोर व इतर वस्तु.
- ६४[१] कंतान. ०१-५०
६५. सूत व सर्व प्रकारचा दोरा. ०२-८०
६६. सर्व प्रकारची छाळ [स्टार्चेस] साबुदाणा, ०२-८०
तांदुळ व त्याचे पीठ, अरारुट, टॅपिओका व त्याचे पीठ, घिघी पावडर, फारिना स्टार्चेस व कांजीच्या वस्तु, चरबी, सायडिंग ऑईल्स व अशा त्याखेवजी वापरण्यांत येणा-या वस्तु.
६७. चामडी व कांतडी. ०२-५०



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१.	२.	३.	४.	५.
६८.	खोगीर [हारनेस] जीन,पेट्या, ट्रंक, जोडे, चप्पल, स्लिपर, सॅन्डल, पट्टे आणि कातडयाच्या सर्व वस्तु.		०२-८०	
६९.	[अ] सायक्लीसाठी नसलेले खबरी टायर्स व टयुबज. [ब] सायक्लीचे खबरी टायर्स व टयुबज.		०२-८० ०२-८०	
७०.	खबर, खबरी माल, गटापर्चा व त्या पासून [पूर्णतः व अंशतः] बनविलेल्या वस्तु, खबर सोल्युशन्स, कच्चे खबर व लॅटेक्स पण त्यापासून बनविलेली खोळणी सोडून. <u>वर्ग आठ - धातू व धातूच्या वस्तु.</u>		०२-८०	
७१.	लोखांड व पोलाद - [अ] पिंग आयर्न, [ब] ब्लस विलेटर्स व स्लॅब्स. [क] वांधाकाम विषयक [स्ट्रक्चरल] - [१] जॉईस्ट्स, [२] चुनल्स, [३] अँगल्स इक्वल किंवा अनईक्वल, [४] वल्व किंवा टी, [५] लाईट रेल्स, [६] लाईट रेल्ससाठी फीश प्लेट, [७] शोल, पोलाद इनगॉट्स, ब्लुम्स, विलेट्स व वार्स, [८] ब्लॅक किंवा गॅल्व्हनाईज्ड शीट्स प्लेन किंवा कॉल्लेटेड, [९] प्लेट्स बॉयलर व हाय टेम्पेराईल शिप विल्डिंग किंवा वुलेट्युफ पोलाद धारू साधारण सौम्य पोलाद, [१०] गंज व सळ्या, [११] वोल्ट्स, नट्स, वाशर्स, रिव्हेट्स व - अशा इतर वस्तु, [१२] काटेरी तार, टेलि-ग्राफच्या किंवा ब्लॅक गॅल्व्हनाईज्ड इतर - प्रकारच्या तारा [१३] तारेचे खांबे, [१४] स्प्रिंगचे पोलाद, व्हेडिक्युलर किंवा प्लॅटवार्स, [१५] हूप्स व पट्या, [१६] नळ.		०२-८०	
७२.	[१] लोखांड व [२] पोलाद पांची मोड.	टनास	१५-००	
७३.	लोखांड व पोलाद-विशिष्टरीत्या तरतुद करण्यात आली नसेल अशी कटलरी लोखांडी सामान व यंत्रिकीया यंत्राचे भाग खोरीज कस लोखांड वा पोलाद यापासून बनविलेल्या इतर कोण-त्याही वस्तु.		०२-८०	

१०/

१.	२.	३.	४.	५.	
७४.	यंत्रासामग्री व त्याचे पुरक व सुटे भाग-[अ] [१] विज निर्मिती, परिष्ठाण व वितरण यासाठीची विज यंत्रासामग्री व मोटर्स व जनरेटर्स व त्याचे घटकभाग व सुटे भाग. [२] सेल्स, बॅटरी व तांब्याच्या पट्ट्या हार्न इलेक्ट्रीक यासह विज माल, [३] विजेची उपसाधने व सामग्री [४] विजेची घरगुती उपकरणे, [५] सर्व प्रकारची विज यंत्रासामग्री, कंट्रोल स्वीचगिअर जनरेटर्स, ऑल्टरनेटर्स व डायनॅमो, मोटर्स, ट्रान्सफार्मर्स व टर्बोजनरेटींग सेट्स. [ब] शोतीची यंत्रासामग्री व भाग. [क] तेल इंजिने, डिझेल इंजिने वाफेची इंजिने, पेट्रोल व गॅस इंजिने व - हायड्रोलिक प्रेशरवर चालणारी यंत्रे व त्याचे सुटे भाग. [ड] सर्व प्रकारची इत्यारे. [इ] मुद्रण यंत्र व त्याचे सुटेभाग. [फ] विझिबल रिट्या तरतुद करणेत आलेली नसेल अशी इतर कोणतीही यंत्रासामग्री, तिचे पुरक व सुटेभाग.			०२-८०	
				०२-००	
				०२-८०	
				०२-८०	
				०२-८०	
				०२-८०	
७५.	वाहने :- अ) मोटारी, मोटारसायकली, वेसास, व मालमोटारी व त्याचे सुट भाग. ब) दुचाक्या [सायकली] बाबागाड्या, गाड्या, सर्व प्रकारची वाहने व त्याचे घटक भाग व सुटे भाग.			०२-८०	०२-८०
७६.	उपकरणे, उपकरण संच व उपयंत्रे व त्याचे भाग. अ) शिवणायंत्रे, घडयाळे व मनगटी घडयाळे, टंकलेखान यंत्र व त्याचे सुटेभाग. ब) [१] रेडिओ, रेडिओग्राम, टेलिव्हिजन सेट किंवा उपकरणासंच, लाऊडस्पीकर्स, ग्रामो- फोन्स, अॅम्प्लीफायर्स, बिनतारी [यंत्रा] माल, त्याचे घटक भाग व सुटेभाग व सर्व प्रकारची वाघे. [२] औद्योगिक उत्पादनाकरीता:- इलेक्ट्रॉनिक वस्तुचे सुटे भाग.			०३-५०	०३-५०
				०३-५०	
				०३-५०	



१.	२.	३.	४.	५.
	क]	फोटोग्राफिक यंत्रसामग्री, फोटो विषयक रसायने, फिल्मस व माऊंट्स व त्याचे घटक व सुटेभाग यासह फोटो विषयक माल व वस्तु.	०३-५०	
	ड]	सिने प्रोजेक्सन यंत्रसामग्री, त्याचे घटक व सुटेभाग व त्यामध्ये वापरण्यात येणा-या वस्तु.	०३-५०	
	इ]	सर्वेक्षण उपकरण संघ.	०३-००	
	फ]	वैज्ञानिक उपयंत्रो.	०३-००	
	ग]	नेत्रोपचार विषयक [ऑप्टिकल]माल, शल्य उपकरणो व रुग्णालय विषयक वस्तु व त्याचे सुटेभाग व उपसाधने.	०३-००	
	ह]	कुसिबल्स, सुती दोर धरून मिल व जीनसामग्री.	०३-००	
	घ]	सर्वप्रकारचे उपकरण संघ, उपयंत्रो सुटेभाग.	०३-००	
७७.	अलोह धातु म्हणजेच पितळ, तांबे, [तांबे व पितळ याचे सर्कल[पत्रे] व तांबे व पितळ्याची मोड वगळून] टिन, अॅल्युमिनियम, शिसे, जस्त, जर्मन सिल्व्हर, स्टॅनलेस स्टील व त्याचे मिश्रधातू, तार, सामान, पत्रो, इंगॉट्स व सर्कल व त्यापासून बनविलेल्या वस्तु, तांब्याची व पितळ्यांची भांडी.	०२-८०		
७८.	रंगद्रव्ये, टॅन्स, निळ व मुद्रणाची पेस्ट व शार्ड धरून रंगविषयक सर्व वस्तु.	०२-८०		
७९.	कागद:- अ] न्युजप्रिंट [वृत्तपत्राीय कागद]. ब] कार्डबोर्ड्स, स्ट्रॉबोर्ड्स, ग्रेबोर्ड्स व मिलबोर्ड्स. क] कोणत्याही मिश्रणाचे व जाडीचे सर्वप्रकारचे कागद.	०२-२० ०२-८० ०२-८०		
८०.	लाख व बुच[कॉक] व त्यापासून केलेल्या वस्तु.	०२-८०		
८१.	लाकूड, दगड, चिक्णमाती किंवा धातु यांवर कोरीव काम केलेल्या वस्तु वा इतर वस्तु व मातीची भांडी.	०२-८०		
८२.	अन्यथा निर्दिष्ट करण्यात न आलेली चिनीमातीची भांडी, पोर्सिलेनची भांडी व विद्युत इन्सुलेटर्स.	०२-५०		
८३.	अ] कच्चा सिनेमा फिल्मस. ब] प्रक्रिया केलेल्या सिनेमा फिल्मस व रिळे. क] फिल्मचे रोल.	३०० मी. लांबी १०-०० ३०० मी. लांबी ०५-०० ००-५०		
८४.	काकवी.	दर रोलला ०१-००		
८५.	रासायनिक छाते.	जकातीची माफी		
८६.	वरील कोणत्याही बाबीत समाविष्ट न केलेल्या आणि अनुसूची दोनमध्ये विशेषतः सूट देण्यात न आलेल्या वस्तु.			०१-५०



नाशिक महानगरपालिका कार्यालय, नाशिक.
जा. नं. :- जकात/कक्षा-१/४०१/२०-२१.

दिनांक :- १७/२/१९२०.

अत्यंत महत्वाचे

परिपत्रक.

नाशिक महानगरपालिका जकात विभागाचे प्रचलित महाराष्ट्र नगर-पालिका जकात नियम १९६८ चे अनुसूची-२ मधील भाग १-अ(१) मधील तरतुदीनुसार खालील प्रमाणे नमुद केल्या कच्या मातावर महानगरपालिका ठराव क्र. २९७ दिनांक २२/७/१९८८ अन्वये दिनांक १/२/१९८८ पासून जकात आकारण्यात येत आहे. त्यातील बाब क्र. ७७ हा महानगरपालिका ठराव क्रमांक २३ दिनांक ११/२/१९२० अन्वये बदलासह नमुद करण्यात आला आहे.

अ. नं. बाब क्र. मालाचे वर्णन जकात दर किंमतीवर दर शोकडा.

१.	२.	३.	४.
१]	३५	अखाद्य तेलाच्या तेलबिया	१-२०
२]	४०-अ]	खाद्य म्हणून उपयोगात न येणा-या सर्व प्रकारची अखाद्य घरबी, वराव [टॅली]डुकरांची पातळ घरबी [लाई] इ.	
	ब]	सर्व प्रकारची रसायने, सोडियम सल्फेट, सायडिंग सल्फेट, लोखांडाचे सल्फेट, तांब्याचे सल्फेट, अॅल्युमिनियमचे - सल्फेट, सोड्याचे शैलीक [सिलीकेट] कार्बोटीक सोडा आणि अन्यथा विनिर्दिष्ट केलेली नसतील असे इतर क्षार, सल्फर, पोटॅशियम क्लोराईड, स्ट्राटीया, झिंक, क्लोराईड, मॅग्नेशियम क्लोराईड, साल्ट पेट्रे, सर्व - प्रकारची आम्ले, सॅल्योनिक, बोरॅक्स, पांजणीचे पीठ.	१-२०
३]	६४	कच्ची किंवा न काढलेली लोकर, हेम, ताग नारळा-चे व इतर तंतु आणि त्यापासून बनविलेले दोर व इतर वस्तु.	१-२०
४]	६५	सुत व सर्व प्रकारचा दोरा.	१-२०
५]	७०	कच्चे रबर व लॅटेक्स	१-२०
६]	७१	लोखांड व पोलाद. [अ] पिंग आयर्न [ब] ब्लुस विलेट्स व स्लॅब्स, [क] बांधकाम विषयक [स्ट्रक्चरल] १] जॉईंट्स २] वॅनल्स ३] अँगुल-इक्वल किंवा अनईक्वल ४] वल्स किंवा टी ५] लाईटरेल्स ६] - लाईट रेल्ससाठी फीश प्लेट ७] शीट, पोलाद इन्गॉट्स, ब्लुस, विलेट्स व वार्स ८] ब्लॅक किंवा गॅल्वनाईज्ड सिल्ट्स प्लेन किंवा काँक्रीट ९] प्लेट्स वायलर व हाय टेन्सार्सिल थिाप विल्डींग किंवा बुनेटप्लफ पोलाद धारु साधारण सौम्य पोलाद १०] गज व सख्या ११] वोल्ट्स, नट्स,	१-२०

१. २. ३. ४.

वाशिंग्टन रिट्रहेट्ट व अना इतर वस्तु,
१२] काटेरी तार, टेलिग्राफच्या किंवा
ब्लॅक गॅल्व्हनाईज्ड इतर प्रकारच्या तारा
१३] तारेचे खाळे १४] स्प्रिंगचे पोलाद,
व्हेहीक्युलर किंवा प्लॅटबार्स १५] हूप्स व
पट्ट्या १६] नळ.

७] ७७

अलौह धातु म्हणजेच पितळ, तांबे, टिन,
१-२०
ॲल्युमिनियम, शिंते, जस्त, जर्मन, सिल्व्हर
स्टेमलेसस्टील व त्याचे मिश्र धातु तारा,
सामान, पत्रो, इन्गोट्स व सर्कल व त्या-
पासून बनविलेल्या वस्तु [तांब्याची व -
पितळांची भांडी].

मात्रा दर निर्देशित केलेले जकात दर हे फक्त औद्योगिक संस्थांनी आयात
केलेल्या कच्च्या मालासाठीच राहतील. व त्यांनी हा माल नाशिक महानगर-
पालिका हद्दीत आयात केल्यास व आयातीच्या वेळी नमुना नं. १४ मध्ये त्या-
प्रमाणे निवेदन दिले तरच सवलतीचे दराने जकात आकारणी करणेत येईल. विक्री
करीता घेणा-या मालावर जकात ही पूर्वीच्याच दराने आकारणी करावी.
याप्रमाणे चेर्स, निरिक्षक व नाका लिपीक घांती नोंद घ्यावी.

सही :- xxx

सहायक आयुक्त, [जकात]

नाशिक महानगरपालिका, नाशिक.

खारी नक्कल.

प्रत :-

- १] सर्व जकात नाके.
- २] चेकिंग पथाक.
- ३] जकात अधिकांक.
- ४] जकात कार्यालय.
- ५] सर्व संबंधितांस.



- १ -

अनुसूची दोन
भाग-१.

कोणत्याही नगरपालिकेत ज्या मालावर जकात देय असणार नाही अशा मालाच्या शाखा.

[१] जे सामान आयातीच्या वेळेस पूर्वीच वापरात असलेले असेल असे, हवामान, समुद्र मागनि, जलमागनि, रेल्वेने वा रस्त्याने येणा-या उतास्ये व हारेखुरे व्यक्तीगत सामान व त्यांच्या खाजगी वा व्यक्तीगत वापरासाठी असलेल्या वस्तू.

[२] शैक्षणिक संस्थांच्या खा-याखा-या वापरासाठी असलेली शारीरिक श्रमांवर चालणारी यंत्रे.

[३] दो-यावरील शासकीय अधिका-यांची खांबोर सामग्री.

[४] सैन्यदलाचे अधिपत्य करणा-या अधिका-यांनी, केवळ आपले व सेवानुचर यांच्या प्रत्यक्ष वापरासाठी प्राप्त केलेली सामुग्री व कपडेलत्ते [अन्न व पेय नसतील अशा], आवश्यक वस्तू, मात्रा अशा वस्तू जकात हद्दी आणण्यात येतील तेव्हा त्यासोबत त्याचा वर निर्दिष्ट केल्याप्रमाणे वापर करावयाचा हेतू असल्याबद्दल समादेशाक अधिका-यांचे प्रमाणपत्र असेल.

[५] रेल्वे गाडीतच ज्या मालाचे प्रदर्शन मांडण्यात आले असेल अशा गाडीतील माल जकात हद्दीमध्ये आणला जात असेल किंवा विक्रीसाठी नव्हे तर रखादया प्रदर्शनात मांडण्यासाठी म्हणून जकात हद्दीमध्ये आणण्यात येत असेल असा माल, मात्रा जकात हद्दीमध्ये भरणा-या प्रदर्शनात मांडण्यासाठी म्हणून माल आणण्यात येईल. तेव्हा त्यासोबत उक्त प्रदर्शनाची व्यवस्था पाहणा-या व्यवस्थापकाचे किंवा सचिवाचे अशा अर्थाचे प्रमाणपत्र सादर करण्यात येईल.

[६] वृत्तपत्रे, पुढ्यात बंद केलेल्या परिक्षेच्या उत्तर पत्रिका [को किंवा न वापरलेल्या उत्तर पत्रिका या व्यतिरिक्त], [रद्दी व्यतिरिक्त] जुनी कार्यालयीन कागदपत्रे किंवा अजून वापरात असलेली कागदपत्रे.

[७] मोफत वाटपासाठीच खारोखारी असलेले व हस्तांतरणासाठी वा विक्रीसाठी नसलेले व आयातकाने तसे प्रमाणित केलेले व्यापारी वस्तूचे नमुने.

[८] रासायनिक खाता व्यतिरिक्त इतर खाते आणि कितकनाशके.

[९] रेल्वेने, सागरी वा हवाई मार्गाने आयात केलेला व रेल्वे, गोदाम बंदरे, धाक्का, विमानतळ यांच्या जागातून न हलविता, पाठविण्याकरीता नोंदलेला निर्यात करण्यात आलेला माल.

[१०] न्यायालयाच्या आदेशानुसार त्यांनी आपल्या कार्यालयीन - वापरासाठी आयात केलेला माल.

[११] जकात हद्दीबाहेरील मेजवानीचा, विवाह समारंभ आणि सार्वजनिक कार्यक्रम यासाठी जकात अधिका-यांच्या लेखी परवानगीने जे सामान भाड्याने घेऊन बाहेर नेण्यात आले असेल व जकात हद्दीमध्ये आणण्यास ज्यासोबत, उक्त लेखी परवानगी असेल असे, वापरलेले फर्निचर, पियानो व तत्सम वाद्ये, तंबू, छोलदारी, मातीची भांडी [क्रोकरी], भांडी, दिवे, बांबू, बल्ल्या, तट्टे [वेताच्या चट्या].

२/-

[११-अ] दुरुस्तीच्या किंवा संस्करणाच्या प्रयोजनासाठी जकात हद्दी-बाहेर नेण्यात आली होती, अशा यंत्रासामग्री, उपकरणे व वस्तु आणि त्याचे सुटे भाग, जकात अधिका-याच्या लेखाी परवानगीने व केव्हास व जकात हद्दीमध्ये पुन्हा प्रवेश करताना उक्त लेखाी परवानगीच्या बरोबर जोडली असल्यास.

[१२] कोणात्याही स्वीयेतर शासनाकडून किंवा भारतात प्रवर्तित असलेल्या त्याच्या मान्यताप्राप्त एजन्सीकडून सहाय्य म्हणून मिळालेल्या मालांच्या कोणात्याही मोफत देणाऱ्या.

स्पष्टीकरण :- [१] या नोंदीच्या प्रयोजनासाठी "मान्यताप्राप्त एजन्सी" म्हणजे, राज्य शासनाने शासकीय राजपत्रातील आदेशाव्दारे मान्यताप्राप्त म्हणून विनिर्दिष्ट केलेली एजन्सी.

स्पष्टीकरण :- [२] या नियमान्वये एखादी विशिष्ट देणागी सूट देण्यास योग्य आहे किंवा नसे याबद्दल कोणातीही शंका असल्यास, ती शंका राज्य शासनाकडे पाठविण्यांत येईल व त्याचा निर्णय अंतिम असेल.

[१३] राज्य परिवहनाने, अशा बसेस जेथून सुरु होतात असा त्याचा संबंधित डेपो ज्या स्थानिक प्राधिका-याच्या अधिकारीतेत येत असेल त्या स्थानिक प्राधिकाऱ्यास आपल्या उतारु बसेसच्या बाबतीत, पूर्वीच जकात दिली असेल आणि अशा जकात अशा स्थानिक प्राधिकाऱ्यास दिली असल्या बद्दलची पावती किंवा तसे सिध्द करणारा इतर कोणाताही इस्तरेवजी - सादर केला असेल तर, जकात हद्दीत प्रवेश करणा-या अशा राज्य परिवहनाच्या उतारु बसेस.

[१४] कुटूंब नियोजनाच्या प्रयोजनार्थ वापरण्यात देणाऱ्या व संतति-प्रतिबंधांक साधाने, औषाधो व उपकरणो.

[१५] वगळण्यात आला.

[१६] [अ] हाती कातलेले कापसाचे सूत व खादीचे काड.

[ब] हाताने काढलेले लोकरी सूत व हाती विणलेले कापड, - घांगड्या धास.

[क] हाताने काढलेले व गुंडाळलेले रेशमी सूत व हाताने विणलेले रेशमी कापड, टसर सूत व कापड धास.

[ड] ग्रामोद्योगाची उत्पादने.

स्पष्टीकरण:- महाराष्ट्र राज्य खादी व ग्रामोद्योग मंडळ, मुंबई किंवा खादी व ग्रामोद्योग आयोग, मुंबई यांच्याकडून माल प्रमाणित - करण्यांत आला आहे, या शर्तीच्या अधीन, या नोंदी अन्वये जकात - शुल्क देण्यातून माफी देण्यात येईल.

[१७] टेबल साल्ट किंवा सर्वसाधारण मिठाचा कोणाताही इतर प्रकार.

[१८] विद्युतशक्ती.

[१९] भारतीय रिझर्व बँकेने, शासकीय निधी बंद करून तो एजन्सी बँका किंवा बँकेचे मुख्य कार्यालय यांजकडे पाठविण्यासाठी म्हणून आपल्या एजन्सी बँकाना पुरविलेल्या रिकाम्या कोळागार पेढ्या [१९७१-७२ - पासून अंमलात येईल].



[२०] शालेय पोषण कार्यक्रम आणि विशेष कार्यक्रम यांच्यासाठी जिल्हा परिषदांकडून "पौष्टिक आहार" म्हणून पुरवण्यात आलेल्या कोणत्याही वस्तू.

[२१] भारत सरकारकडून पुरवण्यात आलेल्या सवलतीवर मिळणा-या छपाईच्या पांढ-या कागदापासून तयार केलेल्या वह्या व शालेय पाठ्यपुस्तक.

[२२] भारत सरकारकडून पुरवठ्यात आलेला, सवलतीवर मिळणारा छपाईचा पांढरा कागद.

[२३] स्थानिक ठिकाणावसून पाठविलेला माल हा ६ महिनेचे आत परत आल्यास १३[अ] प्रमाणे प्रतिज्ञा पत्रा घेऊन माफीस पात्र दिनांक- २ एप्रिल ८१.

[२४] जिल्हा परिषद याचितीने त्यांच्या शालेय खाद्य कार्यक्रमासाठी आयात होणारा "सूकडी" मालास दिनांक २ एप्रिल ८१.

[२५] सूर्य शाक्तीवर चालणारे यंत्रे व उपयंत्रे दिनांक १७ ऑक्टोबर

भाग एक-अ.

ज्या मालावर विवक्षित औद्योगिक उपक्रमांकडून कमी दराने जकात देय असेल अशा मालाची यादी.

[१] अनुसूची १ मध्ये नोंद ६ [क], ३५, ४०, ६४, ६५, ७१, ७७ व ८६ विनिर्दिष्ट केलेला सर्व माल व त्या अनुसूचीच्या नोंद २५ मध्ये नमुद केलेले खांबरे आणि नोंद ७० मध्ये नमुद केलेले कच्चे रबर व लेटेक्स, एखाद्या औद्योगिक उपक्रमामध्ये संस्करणासाठी कच्चा माल म्हणून उपयोग करण्यासाठी त्या उपक्रमाने आयात केला असेल व उपक्रमाने नमुना १४ मध्ये त्यास प्रतिज्ञापन केले असेल तेव्हा त्यावर शोकेडा १.२५ पेक्षा अधिक नसेल व शोकेडा ०.२५ पेक्षा कमी नसेल अशा दराने कोणत्याही नगरपालिकेकडून जकात बसविण्यात येईल.

परंतु अनुसूची एकमधील नोंद ६५ मध्ये विनिर्दिष्ट करण्यात आलेला माल अशाप्रकारे "क" वर्ग नगरपालिकांच्या जकात हद्दीत आयात करण्यात आला असेल तेव्हा त्यावर त्या नगरपालिकेकडून ०.५० टक्यापेक्षा अधिक नसेल आणि ०.२५ टक्यापेक्षा कमी नसेल अशा दराने जकात आकारण्यात येईल.

[२] अनुसूची १ मधील नोंद ४, १६, १७, १८, २०, २६ व २८ यांत विनिर्दिष्ट केलेला सर्व माल, औद्योगिक उपक्रमाकडून आयात करण्यात आला असेल व उपक्रमाने नमुना १४ मध्ये त्या संबंधीचे प्रतिज्ञापन केले असेल तेव्हा, त्या अनुसूची १ मध्ये त्या वस्तूसाठी विहित केलेल्या कमाल दराच्या ५० टक्यापेक्षा अधिक नसेल व किमान दराच्या ५० टक्याहून अधिक नसेल व अशा दराने नगरपालिकेकडून जकात बसविण्यात येईल.

[३] खांड [१] व [२] मध्ये काहीही अंतर्भूत केलेले असले तरी -

[अ] अनुसूची १ च्या स्तंभा ३ मध्ये विनिर्दिष्ट ज्या सर्व मालाबाबतीत तिचे स्तंभा क्रमांक ३ व ४ मध्ये विनिर्दिष्ट करण्यात आल्याप्रमाणे कमाल व किमान दर निश्चित करण्यात आले आहेत, तो माल, एखाद्या

औद्योगिक उपक्रमात संस्करणासाठी कच्चा माल म्हणून उपयुक्त करण्याकरीता "क" वर्ग नगरपालिकेच्या जकात हद्दीत त्या उपक्रमाने आयात केला असेल व औद्योगिक उपक्रमाने नमुना १४ मध्ये त्या संबंधीचे प्रतिज्ञापन केले असेल तेव्हा त्यावर उक्त नगरपालिकाकडून १.२५ टक्क्याहून अधिक नसेल व १.२५ टक्क्याहून कमी नसेल अशा दराने जकात बसविण्यात येईल.

परंतु अनुसूची १ मधील नोंद ६५ मध्ये विनिर्दिष्ट करण्यात आलेला माल, अशाप्रकारे आयात करण्यात आला असेल तेव्हा त्यावर त्या नगरपालिकाकडून ०.५० टक्क्यापेक्षा अधिक नसेल व ०.२५ टक्क्यापेक्षा कमी नसेल अशा जकात आकारण्यात येईल.

[ब] अनुसूची १ च्या स्तंभ २ मध्ये विनिर्दिष्ट करण्यात आलेल्या ज्या सर्व मालाच्या बाबतीत तिचे स्तंभ क्रमांक ५ व ६ मध्ये विनिर्दिष्ट करण्यात आल्याप्रमाणे कमाल व किमान दर निश्चित करण्यात आले आहेत. तो माल खाद्या औद्योगिक उपक्रमाकडून "क" वर्ग नगरपालिकेच्या जकात हद्दीत - आयात केला असेल व औद्योगिक उपक्रमाने नमुना १४ मध्ये त्या संबंधीचे - प्रतिज्ञापन केले असेल तेव्हा त्यावर उक्त नगरपालिकेकडून उक्त अनुसूची १ मधील वस्तुकरात विहीत केलेल्या कमाल दराच्या ५० टक्क्याहून अधिक नसेल व किमान दराच्या ५० टक्क्याहून कमी नसेल अशा दराने जकात बसविण्यात येईल.

[४] खांड [३] चे उपबंधा, दिनांक १ एप्रिल १९७० नंतर "क" वर्ग नगरपालिकेच्या क्षेत्रात प्रस्थापित केलेल्या औद्योगिक उपक्रमात लागू होतील व अशा उपक्रमाने उत्पादन सुरु केल्याच्या तारखेपासून दहा वर्षांच्या कालावधीसाठी लागू होतील.

अनुसूची २ - भाग २.

१] सर्व प्रकारचे मीठ.

२] नाणगी [चलन] नोटा.

३] महाराष्ट्र नगरपालिका जकात नियम १९६८ अनुसूची २ भाग २ या मधील बाब ३ व ४ प्रमाणे व सदर नियमात म्यु.पल हद्दीत नव्याने सुरु होणा-या औद्योगिक संस्था व्याख्येत पात्र असल्यास नगरपालिका - हद्दीत नव्याने सुरु होणा-या अशा औद्योगिक संस्थात संस्थेच्या कामा-साठी फक्त आयात केलेल्या मालावर [जॉईन्ट डायरेक्टर ऑफ इंडस्ट्रीज यांचा मान्यतेचा दाखला असल्यास १२ वर्षांपर्यंत जकात माफी अशाची व जॉईन्ट डायरेक्टर ऑफ इंडस्ट्रीज यांचेकडील पत्र क्रमांक डी.पी.एल./२४/ऑक्ट्रोथ/४४१७ दिनांक १२/१/१९६८ प्रमाणे त्यांचेकडे जकातीबाबत मागणी करावी].

४] गवत, सरपण कारवी, चारा यांची शिरओझी न.पा.ठ.क्र. २४० दिनांक २६/२/६९.

५] सरकारी तपासणीसाठी आलेली वजने व मापे.

६] सरकारी प्रचाराच्या फिल्मस्.

७] पुस्तके, वर्तमानपत्रे व नियतकालिके याचे ताजे अंक.

८] [ज.कौ.ठ.नं. २०५ / २०-२-७६ अन्वये].

सोने, चांदी कारागीर संधा, नाशिक या संस्थेच्या अधिकाृत -



सभासदाने चांदीच्या लगडी आयात केल्यास त्यावर जकात वसूल केली जाणार नाही.

[१] सोने-चांदी कारागिर संघ, नाशिक या संस्थेच्या सभासदांनी अशा आयात केलेल्या चांदीची व सोन्याची नोंद नगरपालिकेत दुसरे दिवशी जकात कार्यालयात समक्षा घेवून कसून देण्याची व्यवस्था करावी.

[२] ज्या दिवशी अशा आयात केलेल्या चांदीची व सोन्याची भांडी अगर दागिने बनवून निर्यात करतवेळी प्रथम जकात ऑफिसला नोंद कसून मगच निर्यात केली जावी.

[३] अशा चांदी अगर सोने नाशिक स्पु.पल हद्दीबाहेरील ज्या - व्यापा-यांकडून वरील कारणास्तव आयात केलेली असेल अशा व्यापा-यांची नावे व पत्ते जकात ऑफिसमध्ये सोने-चांदी आयातीचे नोंद करतवेळी वेळोवेळी देणेत यावी.

८] अ) नाशिक मधील जे व्यापारी चांदी अगर सोन्याचे दागिने बनवून घेण्यासाठी सोने अगर चांदी स्पु.पल हद्दीबाहेर निर्यात करतील अशावेळी प्रथम स्पु.पल हद्दीबाहेर निर्यात करावयाचे चांदी अगर सोन्याची नोंद जकात खात्यात घाव्यास पाहिजे. याप्रमाणे पूर्तता न केल्यास असा माल आयातीचे वेळी जकात पात्रा समजून त्यावर जकात वसूल केली जाईल.

९] भाजीपाला व उस.

१०] फक्त परंपरागत कारागिरीचे हस्त कारागिरीकरीता तांबा-पितळेची मोड व तावे - पितळेचे पात्रे व सर्कल. [मन्या ठ. क्र. १०४५ दिनांक ८/१/९० नुसार].

११] [ज.कौ.ठ.नं. १३५ दि. ३१/२/५० अन्वये] बी - वियाणो या मालावर सदर माल फक्त शोतीच्या उपयोगासाठीच आयात केला आहे असे मा. जिल्हा परिषद याचेकडील शेतकी अधिकारी यांचा दाखला असल्यास - जकात माफ आहे. [ज.क.ठ.नं. २०५ दि. २०/२/५६ अन्वये फक्त सर्व प्रकारची रासायनिक छाते या मालावर आयातीचे वेळी जकात माफीचा दाखला हजर करण्याची तरतुद वगळणेत आली आहे]. ज.क.ठ.नं. ८३ दिनांक २०/८/५६ - अन्वये सर्व प्रकारची बी-वियाणो या मालावर आयातीचे वेळी जकात माफीचा दाखला हजर करण्याची तरतुद वगळणेत आली आहे.

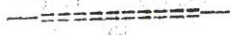
११] अ) वगळण्यात आला.

१२] ज.कौ.ठ.नं. ७५ दिनांक २५/६/५५ अन्वये कातडी मोटा या मालावर दिनांक ८/८/५५ पासून जकातीची माफी देणेत आली आहे.

अनुसूची दोन १ भाग १ जादा वाव नं. [२६] सुती हातमाग कापड.

[२६] हातमागां करीता वापरण्यात येणारे सुतीसुत व सुती हात-मागाचे कापड सदर माल हा महाराष्ट्र राज्य सह. हातमाग महामंडळ नागपूर किंवा संबंधीत जिल्हा औद्योगिक सहकारी संघ किंवा विणकरांच्या विखर सहकारी संस्था काम करीत असतील तेथे तेथे त्यांचा शिक्का असेल व -

त्याव्दारे उक्त संघ व संस्था यांच्या विण... सदस्यांनी उक्त सूत वा
 कापड तयार केल्याचे सुचित केले असे... हातमागांचे सूत वा
 कापड तयार करणा-या सहकारी संस्थे त उक्त सूत वा कापड तयार केले
 असल्याबद्दल सुचीत करण्यास उक्त सरकारी... यांच्या शिक्का असेल तर
 जकात माफीस पात्र राहिल. जर कोण तेही... यतीत कापडा शिवाय वा
 सूतावरील शिक्काच्या किंवा बिजका... अनव्हाईस] नोंदीच्या -
 छारेपणाबद्दल नगरपालिकेस सकारण... तर उक्त वस्तु या वस्तुतः
 हातमागांचे कापड वा सूत असल्या बद्दल जका... अधिका-याचे समाधान
 होईल असा पुरवा सादर करण्यात आला पाहिजे. नाहीतर नगरपालिकेस
 उक्त वस्तुंवर जकात वसविता येईल.



Rate structure of Octroi

PRIHANKUMBAI MAHANAGARPALIKA

'Schedule H' under Section 192(1) of the B.M.C. Act.

The following rates of Octroi are leviable with effect from

Articles 1	Rate of Octroi leviable. 2
<u>Class I - Articles of food and drink</u>	
1. Grain, flour, pulses and cereals of all sorts, including gavar, soyabean, parched grain and paddy.	$\frac{1}{2}$ per cent ad-valorem
2. (a) Sugar	$\frac{1}{2}$ per cent ad-valorem
(b) Gur of all sorts	$\frac{1}{2}$ per cent ad-valorem
3. Wine and spirits and beer	7 per cent ad-valorem
4. Ghee	2 per cent ad-valorem
5. Vanaspathi and Hydrogenated Oils	2 per cent ad-valorem
6. Tea, coffee and coffee seeds	$\frac{1}{2}$ per cent ad-valorem
7. Saffron	7 per cent ad-valorem
8. Edibles - bacon and hams, table butter, butter other than table butter, margarine, dried or preserved fruits and nuts excluding fresh fruits and betel nuts, canned fish, cheese, confectionery, jams and jellies, milk condensed and preserved, all sorts of farinaceous foods, pickles, cocoa, cocoa beans and chocolates, biscuits and cakes, lard or edible animal fat, waxes, milk cream, shakka and curds, fruit-juices and all beverages, Glucose, Dextrose or any fruit sugar, oilmen stores (except edible oils), preserved provisions, baking or curry powder, saccharin, all kinds of food colours and essences, glucose of all other kinds, malt extract, honey, papad, meat - fresh or preserved for whatever use, and all kinds of food or drink not specifically provided for, excepting whole milk, toned milk and skim milk powder.	7 per cent ad-valorem 3 1/2 per cent ad-valorem (non-refundable) for Dry Fruits & Dried Nuts. 3 per cent ad-valorem for frozen mutton carcasses. 3 per cent ad-valorem for 'Unwrapped Bread'. 3 per cent ad-valorem for biscuits costing not more than Rs.16/- per Kg. <i>2% Ad-valorem for Ice-cream only.</i>
9. Dates, dry	2 per cent ad-valorem
10. Dates, wet	2 per cent ad-valorem
<u>Class II - Animals</u>	
11. Sheep, goats, lambs and kids	50 paise per head
12. Oxen, cows, buffaloes, calves and horses	Rs. 4.00 per head Rs. 2.00 per head on calves only.
13. Pigs	Rs. 4.00 per head.
<u>Class III - Articles used for fuel, lighting, washing and industrial use.</u>	
14. Charcoal, coal and coke	$\frac{1}{2}$ per cent ad-valorem
15. Crackers, fireworks and their components, calcium carbide & safety fuses	7 per cent ad-valorem
16. Chandeliers, Globes, Chisneys, electric bulbs and articles for electric or gas lighting.	6 per cent ad-valorem. (3 per cent ad-valorem for Chisneys and Electric Resistor Bulbs costing not more than Rs.50/- each)

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Articles 1	Rate of Octroi leviable 2	
17. Soap of all kinds, boot and metal polish	3 per cent ad-valorem (2 per cent ad-valorem for washing soap & bath soap coating not more than Rs.1.25 per cake)✓	32. (a) 1
18. Potash, ritha, soda, alum, saline substances, shikakai, washing soda, caustic soda, refined salt-petre, phenyl and other substances used in washing clothes, floor and utensils.	4 per cent ad-valorem	(b)
19. Oil seeds of inedible oils	2 per cent ad-valorem.	
20. Inedible vegetable oils	3 per cent ad-valorem.	
21. Methylated and denatured spirits and industrial alcohols.	6 per cent ad-valorem.	(c)
22. (a) Mineral oils of all sorts, diesel oil, petrol, aviation spirit, all kinds of lubricating oils, white oil, spindle oil, furnace oil, petroleum products, kerosene oil, solvent oil, other fuel oils, oils used as insecticides, natural gasoline, paint solutions and compositions, Turkey Red Oil and by-products of mineral oils; but nothing hereinbefore contained shall include Kerosene or Crude oil.	1 per cent ad-valorem	33. (a) (b)
(aa) Crude Oil	1 per cent ad-valorem	34. Crude
(b) Grease and petroleum jelly	4 per cent ad-valorem	35. Glass
<u>Class IV - Articles used in the construction of buildings, roads and other structures and articles made of wood or cane.</u>		
23. Cement of all sorts	1 per cent ad-valorem	36. Cig
24. Coal tar, asphalt, bitumen, flooring stone, manganese, emery stone or powder, chalk powder, stove chips, Agra stone, stone for building, clinker and coal ash.	3 per cent ad-valorem <u>Clinker -</u> 1 per cent ad-valorem.	and sit
25. Glazed bricks, tiles, marble pieces, fire bricks, bricks, all kinds of roofing tiles, flooring tiles, China mosaic chips, mosaic marble, mosaic or Terrazo tiles, earthen pipes, China pipes, cement pipes and asbestos cement sheets.	4 per cent ad-valorem.	37. Fic
26. Paints, distemper and colour washes used for painting buildings, varnish, boiled linseed oil, turpentine, zinc oxide and red oxide.	4 per cent ad-valorem	art art any wis re 100
27. Yellow earth and earth of any other kind except red earth.	3 per cent ad-valorem	of an
28. Glass, glassware, chinaware, earthenware, all kinds of crockery used for construction or decoration of building and sanitary fittings, metal valves, brass cocks and their fittings.	4 per cent ad-valorem	col col
29. Roofing felt	2 per cent ad-valorem	38. Co
30. Timber, ballies, cane and articles made of any of them, doors, windows, frames, furniture, pegs, staircases, sandalwood and articles made of such wood.	6 per cent ad-valorem (3 per cent ad-valorem for timber used for preparation of khokas.)	39. Co 40. Re of
31. Plywood, soft boards, hard boards, masonite or any other kind of wood of whatever composition prepared by artificial process, and articles made thereof.	6 per cent ad-valorem	41. Ya 42. St ar pe t
		43. H

Articles	Rate of Octroi leviable	
	2	
44. Leather, including harness, saddles, bags, boxes, shoes, chappals, slippers, sandals, straps and all articles made of leather.	2 per cent ad-valorem	52. In the (a) (b)
45. Rubber tyres and tubes.	4 per cent ad-valorem. (2 per cent ad-valorem for tubes & tyres required for bicycles and BEST Undertaking).	(c)
46. Rubber, rubber goods, gatta purcha and articles made thereof, wholly or partly, rubber solution, raw rubber and latex.	1 1/2 per cent ad-valorem	(d)
<u>Class VIII - Metals and articles made of metals.</u>		
47. Iron and Steel -	2 1/2 (1 1/2) per cent ad-valorem	(e) (f) (g)
(a) Pig iron (b) blooms, billets and slabs (c) Structural - (i) Joists, (ii) Channels, (iii) angles - equal or unequal, (iv) bulbs or toes, (v) Light rails, (vi) fish-plate for light rails, (vii) shell, steel ingots, blooms, billets and bars, (viii) black or galvanised sheets, plain or corrugated, (ix) plates, ordinary mild steel including boiler and high tensile ship building or bullet proof, (x) bars, rods, (xi) bolts, nuts, washers, rivets, and such other articles. (xii) wire barbed, telegraph or other kinds of blue galvanised, (xiii) wire nails, (xiv) spring steel, vehicular or flat bars, (xv) hoops and strips, and (xvi) pipes.		(h) (i)
48. Iron and Steel - Scrap.	2 1/2 (1 1/2) per cent ad-valorem	53. Non cop sta she
49. Iron and Steel - any other articles manufactured from iron or steel other than cutlery, hardware and machines or machine parts not specifically provided for.	2 1/2 (1 1/2) per cent ad-valorem	54. Dye inc 55. For (a) (b) (c)
50. Machinery and their components and spares	2 per cent ad-valorem	56. Lec
(a)(i) electric machinery for generation, transmission and distribution and motors and generators and their components and spares, (ii) Electric goods including cells, batteries and copper strips, horn electric, (iii) electrical fittings and materials, (iv) electrical domestic appliances, (v) electrical machinery of all kinds, control switch gear, generators, alternators and dynamos, motors, transformers and turbo-generating sets, (b) agricultural machinery and parts, (c) Oil engines, diesel engines, steam engines, petrol and gas engines and machines worked by hydraulic pressure, and their parts, (d) tools of all kinds, (e) printing press machines and spares, (f) any other machinery, its components and spares not specifically provided for.		57. Gov mol 58. Chd nol 59. (a) (b)
51. Vehicles -		60. Ho
(a) Motor cars, motor cycles, chassis and lorries.	4 per cent ad-valorem (3 percent ad-valorem for chassis required by the BEST Undertaking.)	61. G 62. B
(b) Bicycles, perambulators, carriages, all kinds of vehicles and their components and spares.	2 per cent ad-valorem	* (i) (ii)

:- नगर परिषद, जयपुर, चुंगी अनुसूचि :- संकलित।

स्वायत्त शासन विभाग, राजस्थान, जयपुर।

- अधिसूचना -

जयपुर,

जी.एस.आर. 19, 1982, (1022) नगर परिषद, जयपुर की चुंगी अनुसूचि जो सम संख्यक अधिसूचना दिनांक 17.7.82 को प्रकाशित की गई जिसका राजस्थान राज-पत्र भाग-4। ग। मे दिनांक 19.7.82 को प्रकाशित हो चुका है, मे आंशिक परिवर्तन समय-समय पर आदेशित किये गये हैं, उनकी संकलित सूचि निम्न प्रकार हैं। भविष्य मे निम्न दरों से ही चुंगी कर की गणना की जाये :-

-अनुसूचि-

क्रमांक	मट संख्या	आईटम	दर।संशोधित।
1.	2.	3.	4.

1.	I	गनुष्य एवं जानवरों के खाने व पीने योग्य वस्तुएं :-	
	Iअ।	चावल	1.50 पृ. किं.
	Iब।	समस्त प्रकार के अनाज	0.40 पृ. किं.
	Iस।	समस्त प्रकार की दलहन एवं दालें	1.50 पृ. किं.
2.		सूजी, मैदा, निशास्ता, रबा, स्टार्च, टोपियान, फलार, स्नार व अटा।	1.50 पृ. किं.
3.	Iअ।	समस्त प्रकार की चीनी खाण्डसारी मय बूरा, पिशी, पतिया।	2.50 पृ. किं.
	Iब।	गुड, रात, शीरा, मुरकी, कडकड, शक्कर, गुडिया शक्कर।	1.50 पृ. किं.
4.	Iअ।	हाईड्रोक्लोरेटिड, रिफाईण्ड तेल व वनस्पति घी व नारीयल तेल।	0.35 प्रति सैकडा 0.50 प्रति सैकडा
	Iब।	देसी घी व मक्खन, खोया, क्रीम प्रेश या ट्रोण्ड।	0.35 प्रति सैकडा 0.50 प्रति सैकडा
5.	Iअ।	सरसों, तिल, अलसी, महुवा तेल एवं अन्य समस्त प्रकार के खाद्य तेल जो और कहीं वर्णित नहीं हैं।	0.35 प्रति सैकडा 0.50 प्रति सैकडा
	Iब।	तिल अलसी, सरसों, मूंगफली, तारामीरा, काकडा व समस्त प्रकार के तिलहन।	1.75 प्रति किं.
	Iस।	खन व पशु आहार।	1.00 प्रति किं.

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15.00 प्र प्रति टन
7.50 प्र. कि.
12.00 प्र. कि. 30 प्रति टन

6.	अ। चाय, मय चाय चूरी व चाय पत्ती	7.50 प्र. कि.
	ब। काफी व कोको।	12.00 प्र. कि.
7.	अ। हर किस्म की खाद्य सामग्री जैसे मिठाई की गोलियाँ, पकवान, बिरकूट, डबल रोटी पनीर, दहीया, कोकस, कानीफोक्स, फ्लोरेष, आईस, शूगर, मलूकोस, डिब्बों में बंद अन्य सामान जैसे आसार, जैम्स, जैतिस, चटनी, सारा, ज्यूस, सिरका, समस्त प्रकार के मुरब्बे, शरबत व अन्य इसी प्रकार के सामान।	7.50 प्र. कि.
	ब। ऐरिटेड वाटर	5.00 प्र. कि.
	स। आईसक्रीम	1 प्रतिशत
8.	समस्त प्रकार का किरा -	
	अ। समस्त प्रकार का किराना	6.00 प्र. कि.
	ब। सूखा, मेवा, पियाता, काजू, मुनक्का, हरी ईनायची, चरमंज, चिलगोजा, सिंगरोज, अखरोट व अखरोट की गिरी, सम्मगुच्छी व अन्य इसी प्रकार का मेवा।	10.00 प्र. कि.
9.	अ। अंगूर, अनार, नाशमती, नक्ष, सेब, आलूचा, तुकाट खुमाना, स्ट्राबेरी, खिरनी, चीजू, हरे अंजीर, नारंगी, मौसमी, चकोतरा, नीची, शारदा।	4.00 प्र. कि.
	ब। शरीफा, गीला नारियल, आम, पिण्ड खजूर, मावटा, केरी व अन्य सभी फल जो उपर वर्णित नहीं हैं।	2.00 प्र. कि.
10.	केला व अपस्ट व पपीता	1.00
11.	पान के पत्ते	8.50
12.	पछली व मांस	4.00
13.	अण्डे	1.00 प्र.सी नग
14.	अर्क, केवडा, मुसक, गुलकन्ध व अन्य सुगन्धित पदार्थ।	8.50 प्र. कि.

भाग-2 ऐसे जानवरों जो आम तौर पर काटे या बिकने के लिए लाये जायें

15.	अ। भेड़-बकरी, सुअर, दुग्ध	3.00 प्रति नग
	ब। बैल, गाय, ऊँट व खच्चर व घोड़ा, गैस व अन्य शक्ति पेटा	4.00 प्रति नग
16.	मुर्गे, मुर्गी व अन्य पक्षिन्डे	0.30 प्रति टन

भाग-3 ऐसे सामान जो प्रकाश करने, जलाने, शक्ति पैदा कराने व अन्य

17.	समस्त प्रकार के जलाने की लकड़ी जैसे रेल, ट्रक या बैलगाडी से लाई लकड़ी	4.00 प्रति टन
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18.	अ।	सब प्रकार के पेट्रोलियम गैस की लानटेन, स्टोच, बूडर्स व इसी प्रकार के अन्य सामान जो पकाने व गर्म करने के काम आये, तथा उनके पार्ट्स इसी तिकनी में करने वाले सामान नहीं माने जायेंगे।	8.00 प्रति किा.
	ब।	एल.पी.जी. स्टोच	35.00 प्रति किा.
19.	अ।	सब प्रकार की आतिशबाजी मय रंगीन टियासलाई	60.00 प्रति किा.
	ब।	टियासलाई	8.00 प्रति किा.
20.	ब्र	बूड ऑयल	0.06 लीटर
21.	अ।	पेट्रोल, एबीरेशन रिप्ट	0.10 प्रति ली.
	ब।	पैगोसोल	0.05 " "
	स।	एम.टी.ओ.	0.11 प्र.लीटर
22.	क्रx	फरनेश ऑयल	25.00 प्रति टन
23.		ग्रीस व पलोग्रीस	1 प्रतिशत
24.		सब प्रकार के इण्डस्ट्रीयल रेल अलावा उनके जो अन्य जगह आ गये हैं।	0.15 प्र.लीटर
25.		बैट्री व उनके पार्ट्स	10.00 प्र. किा.

- भाग-4, लोहा, कात्थर, लकड़ी, हाथी दाँत व उनसे बना सामान चीनी, मिट्टी का सामान व काँच का सामान जो पकाने बनाने या सजावट के काम आये :-

26.		बॉल, बल्ली, लकड़ियाँ मय उनके छोटे टुकड़ों के तथा रेल की पटरियों के पुराने स्लीपर	1.00 प्र. किा.
27.		सब प्रकार की लकड़ी का सामान जो भवन निर्माण के काम में आये, लकड़ी के स्लीपर तखते इत्यादि।	2.00 प्र. किा.
28.		प्लान्डबुड, हार्डवोर्ड इसी प्रकार के लकड़ी के शीट्स	6.00 प्र. किा.
29.		सब प्रकार का प्लानिस्टिक का सामान, शीट्स राइफोस, और इसी प्रकार का अन्य सामान व प्लानिस्टिक का रासायनिक पदार्थ मय समझाईका शीट्स	15.00 प्र. किा.
30.		सब प्रकार का फर्नीचर जो लकड़ी से बनाता हो, जैसे, रैक, टेबल, सोफा, आलमारी, रैक बनाये ड्रिफिंग टेबल, चैन्सेल व ट्रे इत्यादि।	8.00 प्र. किा.
30.	अ।	समस्त पुडन बॉक्स व केबल बॉक्स	12.00 प्र. किा.
31.		समस्त प्रकार का फर्नीचर जो लोहा, अथवा स्टील से बनाये गये हैं, मय दरवाजे व खिड़कियों के।	15.00 प्र. किा.
32.		बने बनाये दरवाजे व खिड़कियों के किताब व चारपाई तखते इत्यादि।	15.00 प्र. किा.
33.		समस्त प्रकार के बुनने के जूट, बॉस, बैत व बैत से बना सब प्रकार का सामान	15.00 प्र. किा.

34.		सब प्रकार के जूट, बाँस की खाँची का बना सामान, टाट पट्टी, क्रोकेरी तन व उनसे बना सामान रस्सी व सूतकी अन्य इती प्रकार के रस्से कनी स्त्रिसयूँ इत्यादि मय टाट पट्टियों, मूँज, जूट आदि।	3.00 प्र. चिन्.
35.	अ.प्र।	पोर्टलैण्ड सीमेन्ट	1.50 प्र. सिमेंट
36.	ब।	सिमेन्ट ब्लॉक	4.00 प्र. सैकड़
	स।	कितनकर	2.00 प्र. सैकड़
36.	अ।	सोफ्ट, रंगीन सीमेन्ट	2.00 प्र. सैकड़
	ब।	संगमरमर कठ पत्थर व इती प्रकार का गुपी रियर अन्य उच्च पत्थर छ उससे बने सामान ।	2.00 प्र. चिन्.
	स।	एवेस्टस पाउडर व पत्थर व भोडन व भोडन का दूरा खडिया व खडिया पिट्टी लाल व पीली पिट्टी ।	3.00 प्र. चिन्.
37.		पट्टियाँ 7 फुट से लडी ।	1.00 प्र. सैकड़
38.		चौके व कागसे	0.20 प्र. सैकड़
39.		पत्थर से बना सामान	5.00 प्रति टन
40.		इँटें	3.00 प्र. हजार
41.	अ।	पूँज ताक फराले का पाउडर व सिप्स पैरिस फ्लाउडर, वाईनाको, फायरको, फायर ब्रिक व क्वार्टेस पिट्टी आदि।	2.50 प्र. सैकड़
	ब।	धीया पत्थर व पाउडर	6.00 प्र. सैकड़
	स।	फायर को से बना सामान, फाउन्डरी का सामान जैसे भोडन ।	25.00 प्र. चिन्.
42.		चीनी पिट्टी, से बना सामान व क्रोकेरी इत्यादि सनापलधियर व एमरीपाउडर से बना सामान मय टाईला एवं सेमेटरी का सामान ।	8.00 प्र. चिन्.
43.	अ।	पत्थर की रोडी, खंडा, बोर्डस, सूखी, कजरी, कजरी-गट्टा, भाटा, कनी के टॉटें, कोयले की राख, मोरम आदि ।	12.00 प्र. सैकड़
	ब।	डोमोपाईट एवं अन्य इत प्रकार के पत्थर जो औद्योगिक एवं सिप्स बनाने के प्रयोग में आते हैं ।	40.00 प्र. सैकड़
44.		सब प्रकार का काले का बना सामान जैसे शीशीयों या कांच की ट्यूब, लार्से, सिपनी, पैचन्स, डॉर की शीट व अन्य इती प्रकार का सामान ।	8.00 प्र. सैकड़
45.		हाथी दाँत व इतसे बना सामान	7.00 प्र. सैकड़

4. 5 ति स्थि.

- तेल, सरेष, डिस्टेम्पर, गोंडा व इसी प्रकार का अन्य सामान । 10.00 प्र. किं. 15.5 प्रति क्वी.मी.
47. 1क1 लोहे के लगे, सरिसे, फोदना, चददरे, पुलिया का तार, गार्डर, रेंगिल्ल व इसी प्रकार के सामान जो लीथे रोनिंग, पिल्ल से बने हुए हैं, जो इसी प्रकार के आयात किए जाये व निव प्रकृति से लीथे रोनिंग मिल द्वारा उत्पादित किया जाता है । 12.00 प्रति क्वी.मी. 8.00 प्र. किं.
- 1ख1 जहाज की कटी हुई चादरे समस्त साईज की छोटे-2 लोहे के टुकड़े जो कमाने के अलावा अन्य काम में आ सकते हो, गैस सिलिण्डर, ड्रम, लोहे का चूरा व अन्य प्रकार का कच्चा लोहा । 8.00 प्र. किं.
48. 8.00 प्र. किं.
49. 1क1 सभ प्रकार के इस्पात टुकड़ों जैसा फायडे, गैसी, पार्श्व, फिटींग इत्यादि । समस्त प्रकार के पार्श्व व स्टील ट्यूब । 10.00 प्र. किं. 15.5 प्रति क्वी.मी.

-भाग-5, रासायनिक पदार्थ, सुगन्धित पदार्थ, रंगों का सामान, ड्राईलैट तेल, मण्डिहारी का सामान आदि ।

50. 1अ1 सल्फर, पोटेश, चार्डकाबोनिट, अपोनिषा, केमिस्ट्रियम, क्वोरोईड, जिन्, सोडियम कार्बो-नेट, गुहाया, नोसाटर व अन्य रासायनिक पदार्थ । 25.00 प्र. किं.
50. 1ख1 कारिडक लोडा, लोडा सिलिकेट 4.00 15 प्रति क्वी.मी.
51. ए.डी.डार्डन, गेस्ट-पोस्ट इन्डीपो, एल्हा-रिन, डैगील आगवरीन, पिगमैन्ट डार्डन, रवी व योग व लोडी, वेरसा इत्यादि । 25.00 प्र. किं. 4.00
52. 4.00
53. 1अ1 टनार्डगॉ सभ प्रकार की ऐलोपैथक, होमियोपैथक, आरुगेडिड व यूनानी । 8.00
- 1ब1 सब प्रकार के गैस सिलिण्डर 1.00 प्र. किं.
- 1ग1 एन.पी.जी. लकड़ना आईटम 8.00 प्र. किं. 10 प्रति क्वी.मी.
- 1द1 ऑक्सीजन सिलिण्डर व घरेलू कार्य के अतिरिक्त यह सिलिण्डर जो औद्योगिक कार्य में लार्थे जायें । 3.00 प्र. किं.
- 1घ1 सर्जिकल स्ट्रुं 5.00 प्र. किं.
- 1ङ1 अन्य प्रकार के केमिस्ट्रियम जो अन्य उल्लेखित न हो । 25.00 प्रति किं.
54. डिस्टिल पाटर में बनी हुई सब प्रकार की चीजें । 10.00 प्र. किं.
55. सब प्रकार की कीटाणुनाशक टनार्डगॉ 8.00 प्र. किं.
-6.

50(स) टैसिड 15.00 प्रति क्वी.मी.

भाग-6, शृंगार के प्रसाधन व साधन्य उपयोग की वस्तुएँ-

56.	अ॥ सब प्रकार के हथ	15.00 प्र. वि.
	ब॥ कोरियेटिक, परण्युमरी व टायलेट का सामान हैयर, डार्क जैस पॉलिश जिन	20.00 प्र. वि.
	ब॥ ज्वरत मॉन्ड्राईन का सामान	15.00 प्र. वि.
57.	अ॥ अटेची, व्रीफोस, सूटकेस एवं हथी प्रकार का समस्त सामान ।	1 प्र. वि.
58.	सब प्रकार के बालों में डाले जाने वाला तेल व खूबूटार तेल ।	15.00 प्र. वि.
59.	सब प्रकार के गेस तेल जो खूबूटार बनाने के आकार के काम में आते हैं ।	20.00 प्र. वि.
60.	सब प्रकार के बालों के सामान टिकियाँ, या तरत पदार्थों के सम में डाले जाने के सामान व क्रीम ।	15.00 प्र. वि.
61.	होजरी व रेडीमेड कपड़े स्थान, रडार्फ, गफर ।	20.00 प्र. वि.
62.	अ॥ सब प्रकार के वूटर प्रक कपड़े, केनवास, होल्डोल्स व रैस इत्यादि ।	20.00 प्र. वि.
	ब॥ सब प्रकार के सिपिहारी व विरायतीपन का सामान जैसे- बूते के गीते, बटन, बालों के गिन, कैप, बूट-पॉलिश, टॉप, तराजू, टॉय-लेट पेपर, इंडिया, गीते, ज्वेलरी बॉक्स, बत्ती, तीले का सामान, टार्न के बत्त व हथी प्रकार का अन्य सामान ।	15.00 प्र. वि.
	ब॥ बूट पॉलिश के अलावा अन्य पॉलिश जो पर्ण, फॉरिड व बालों के काम आती हैं व	20.00 प्र. वि.
63.	सब प्रकार के लते गण उसके आंग व पूर्ण के	5.00 प्र. वि.
64.	सब प्रकार के लकड़ी के खिलौने ।	7.00
65.	सब प्रकार के अन्य खिलौने	7.00
66.	सब प्रकार के विन्वारिटक व स्पोंटन का सामान जैसे पेरेलमाट, रिपतले की सिटियाँ, झुला, उला बाले, गीतण की बनी ररियाँ, व डोरियाँ, तोले के फँकने वाले गोले, कैरप, बोर्ड, मिट इत्यादि ।	7.00
67.	अन्य प्रकार का लैन का सामान, अलावा स्वारिटक व इलेक्ट्रिक व इलेक्ट्रोनिक्स ।	7.00 प्र. वि.
68.	समस्त प्रकार का पैडानिक सामान जैसे आर्किबल, सर्फिस व रॉति के हर प्रकार के बंन व पूर्ण स्पोंटन मशीनरी व इसके पूर्ण, व सामान अलावा गलास की बालियाँ, बाला व पैसा सामान जिन्हा अन्यत्र उल्लेख नहीं हैं ।	20.00 प्र. वि.

1. % उत्तिश

69.	आ।	म्यूजिकल इन्स्ट्रूमेंट मग वापरकर सिरी- रिंग इन्स्ट्रूमेंट तथा अप्पेटर ।	125.00
	व।	रेडिगो व रेडिगोग्राम, ग्रामोफोन, टेप मिशन गेट, रेग रिहाईर, ट्रांजिस्टर, रिहाईर गार्डन इलेक्ट्रिक वेल्डिंग मग- तीकागर पोर्टल आदि । टेलिविजन केबल प्रमाण-केबल ।	125.00
	ग।	ऊपर टेलिविजन, एवं कताका अन्य सामान	150.00
	द।	सम्पत्तीकागर, वाउडरपीकर, स्पेशर पार्टल तथा उनके पूर्वे ।	125.00
	घ।	वी.सी.आर., वी.सी.पी. एवं हुतकी कैमेट, रिपोर अंटोमर एवं उनके पूर्वे, एकर-रे मशीन, इलेक्ट्रोमिक मशीन एवं सामान, कैमो रेडिओ मशीन, मापा, कैमरा (स्वोग्रफी), कैट-रके सिंग, ई.सी.सी. एपरेटर तथा इन प्रकार के अन्य उप- करण एवं मशीन ।	1 प्र तिष्ठ
70.		हारमोनियम, तबले तथा दोतक, दोत	10.00
71.		सपरत प्रकार के फोटो ग्राफिक का सामान, व पूर्वे सिनेमा की मशीनरी व उनके कैमीकल तथा उनके पार्टल आदि जैसे-प्रोसेसिंग कैमीकल इत्यादि ।	125.00

फिल्में :-

72.	आ।	विज्ञापन वॉग्री फिल्में	20.00 प्र. तिष्ठ
	व।	अग्नी व सिन्धी फिल्में	50.00 प्र. तिष्ठ
	ग।	अन्य फिल्में ।	50.00 प्र. तिष्ठ
73.	आ।	सिनेमा, अंटोग्रफी, इकिमपेन्स, मग कैमरा प्रोसेक्टर वाउड, रिहाईरिंग, इकिमपेन्स सेमिन फिल्में, व पार्टल व उनके कल-पूर्वे जो इनके काम आते हैं, कैमरे, वेमन इन्सुल गेजर, क्लॉग व अन्य पूर्वे जो इनके काम में आते ।	125.00 प्र. तिष्ठ
	व।	एकर कम्पोजि मशीन एवं इनके कल-पूर्वे व सामान ।	1 प्र तिष्ठ
	ग।	एकर-रे फिल्में एवं फोटोग्राफी फिल्में	1 प्र तिष्ठ
74.	आ।	टीकार वॉग्री, टेलिविजन एडिगो, सामान्य व सिन्धी के काले पानी पानी के वॉग्री मैन व इनके कल-पूर्वे व अन्य सामान मग कम्प्यूटर व इन्सूटर मुका मशीने ।	1 प्र तिष्ठ
	व।	एडिगो	1 प्र तिष्ठ

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75.		समस्त प्रकार की स्टेशनरी जैसे रखाही, पेन, इरेजर, फाउन्टेन पेन, पिन, गोंट की शीशी, पिन्स, इन्टरपैन्स का बॉक्स, पंरिंग प्रक्रिज पेपर, स्टेन्सिल पेपर, विल बुक, पैन्डिल तीड, प्रमोमवर्ती, चाडी, नत्थी, डोरा, डायरी, नोटबुक, कैलकुल, खाता बुक, रनिसटर, कैलमीमों, खाता बुक व ड्राफ्ट फूट बुक, राईटिंग पेडस टाईप राईटर्स, रीबन, आती फार्म, पेपर, विभागात्मक इत्यादि मग कोरेगिटेड बॉक्स व कागज की पैकिगिंग।	10.00 प. विम.
76.	आ	टाईपर राईटर व उनके पूर्ण इन्जीनेरिंग काउन्टरिंग इन्जीनेरिंग व उनके पूर्ण	75.00 प. विम.
	ब	समस्त प्रकार की इलेक्ट्रीकल एवं इलेक्ट्रॉनिक टाईपर राईटर।	1 प्रतिशत
77.		समस्त प्रकार के कागज, कार्डबोर्ड, स्ट्रॉ-बोर्ड, पेस्ट, विल बोर्ड, हाई बोर्ड, व रदती कागज या हर किसम की एक्सरासाईज बुक, मग कोरेगिटेड शीट्स।	5.00 प. विम.

भाग-7, तम्बाकू से बना हुआ व बिना बीजा हुआ व अन्य-
जायकारी सामान

78.	आ	विदेशी अराब	7.80 प. बोतल
	ब	भारत में बनी विदेशी अराब एवं भारत में निर्मित सांख्यिक विदेशी मदिरा 1000-2000	1.50 प. बोतल
	ग	विदेशी व भारत में बनी वियर	0.75 प. बोतल
79.		देशी अराब समस्त प्रकार की।	0.50 प. बोतल
80.		भांग	3 प्रतिशत
81.	आ	आफीम	3 प्रतिशत
	ब	पोसा के बोडे	30.00 प. विम.
	ग	अन्य आफीम परतुरों विभागात्मक उपयोग वाली हैं।	5 प्रतिशत
82.		बीडी	12.00 प. किग.
83.		बीडी का परता	2.50 प. किग.
84.		रिपरेट व समस्त प्रकार के रिगार 2000-10000	100.00 प. किग.
85.	आ	किपांग, हूमे की तम्बाकू, जर्दा व खाने की तृणनिक्षा तम्बाकू व जर्दा युक्त पान पतला	10 प्रतिशत किग.
	ब	पान पतला साटा	2 प्रतिशत प्रतिशत
86.		कच्ची/देशी तम्बाकू मग कुटी हुई पैकिगिंग बीडी की तम्बाकू व खीरा।	12.00 प. किग.
87.		इण्डल का घूरा व पाउडर	4.00 रकम किग.
88.		रिगार, होल्डर, रिपरेट पेपर, तम्बाकू के पाईप व रिपरेट रखी की डिब्बी।	12.00 प. विम.

3 प्रतिशत प्रतिशत
1 प्रतिशत प्रतिशत

25.00 प्रतिशत प्रतिशत
10.00 प्रतिशत प्रतिशत

25.00 प्रतिशत प्रतिशत
25.00 प्रतिशत प्रतिशत

भाग-8, नील का बना हुआ समस्त प्रकार का कपड़ा व अपेक्षा कृत बना सामान भारतीय स्वड गदटा पार्चा।

89.	131	रुई	3.00 प. किं.
90.	131	रुई जानवरों के बाल व रेशम	4.00 प. किं.
	131	रुई व रेशमी धागा बुनने का समस्त प्रकार का बनावटी धागा और सिन्थेटिक धागा	15.00 प. किं.
	131	रुत	4.00 प. किं.
	131	गायातीत पॉलिरिटर आदि के बना धागा बनाया।	50.00 प. किं.
91.		पश्मल व असली रेशम और जरी का कपड़ा सिन्थेटिक कपड़ा जैसे नायलोन, टेरीलीन व टेरीकोट मय मोटा जरी व पॉलिरिटर फिल्म	30.00 प. किं.
92.	131	गलीचा	50.00 प. किं.
	131	रुई कम्बल	40.00 प. किं.
93.		साफ़ा	25.00 प. किं.
94.		पशुमीना और उसके रुई दूगामे व रुई कपड़ा।	30.00 प. किं.
95.		समस्त प्रकार का रुई कपड़ा मय छोटी, साडी, मलमल, चादरे, फ्लोरोश, कैमरिट डाखरी, पर्दे का कपड़ा, तोमिया, लान बनावटी रेशम	20.00 प. किं.
96.		मिनार, पीचा, देण, काली, रसिमॉ, व डोरियाँ	15.00 प. किं.
97.		रुई, गलीचे, टेरियाँ, क्रीमटारियाँ, ताम्बू, शमियायें।	12.00 प. किं.
98.		केन्यास, टूलीगत, बिलर का कपड़ा, हाई काँथ आर्क केटर व इमी प्रकार का अन्य कपड़ा।	25.00 प. किं.
99.	131	कच्चा रुई व गीना कपड़ा	7.00 प. किं.
100.	131	दड़ियाँ	1.00 प. किं.
	131	समस्त प्रकार का लोहे का सामान, स्वड इतना सामान जिसका अन्वय उल्लेख नहीं है।	15.00 प. किं.
	131	समस्त प्रकार के जूते व सपेते।	25.00 प. किं.
101.		समस्त प्रकार का लोहे, गेलेनाईज्ड व स्टील का सामान जैसे, कटाई, डब, व मल्ली, टूक, साधारण कांटा लोहे की प्रकृति लोहे की कैंचीरे, व लोहे के रस्ते, हाईथियर इथीडा, रेती, कीर्ने, गेट-बोट्ट, कच्चे लोहे के जालीदार व कटिदार जाल आरा पाईप, रिफिट, प्लास्ती, रिंग, जाली पीपे पीपीयाँ, अनाका कस्ट आईरन के बना हुआ सामान जिसका अन्वय उल्लेख नहीं है व गैर शिलेण्डर एल.पी.जी. के लोहे रतोई गैस के अन्य शिलेण्डर।	42.00 प. किं.

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102.	अ) चादरे, पट्टियाँ, फ्लेक्स, तरिया, मैल्डिंग राइस और इती प्रकार का अन्य सामान जो तादे के अलावा अन्य वस्तुओं से बना हो। कपॉर वील्ड व कपॉर कैथोड।	12.00 प्र. विग.
	ब) कच्चा धातु इनकोट जैसे, फ्लेक्स, मिन्टिस, वायर बार्ड वायर, रोड स्क्रैप, काम में न आने वाले टूटे-पूटे वर्क, तरियों के टुकड़ें, कपॉर वुन, गेटल, गन गेटल, वीन, राग, जिंकलेड, पुराना पाईप, एल्युमि- नियम इत्यादि।	8.00 प्र. किग.
103.	अ) कपॉर आईरन व हाई आईरन का बना सामान गन वर्क पाईप व पांट विनडा अन्यत्र उल्लेख न हो।	12.00 प्र. किग.
104.	ब) कार्ट आयरन से बनी मशीनरी पार्ट्स, एवं सामान व फोर जिंग फोर्ज आईरन जमिन शिफ्टर, स्टैकलैस स्टील व इन्जे बना सामान।	25.00 प्र. विग.
105.	अ) तांबा, पीतल, एल्युमिनियम से बना सामान व वर्क गन पुराना पाट वर्क, डक, व पाट विनका अन्यत्र उल्लेख न हो।	45.00 प्र. विग.
	ब) ई.सी. एल्युमिनियम वायर, एल्युमिनियम तार, राइ, कपॉर तार, राइ जो कि विजली के काम एवं उपकरण बनाने के काम आ सकते हैं।	12.00 प्र. किग.
106.	धातु व अन्य रासायनिक मिश्रण से बना समस्त प्रकार का सामान जैसे टी-वेल्ड, आईरन डीम कप, वॉल्ड, पासडर कैबल इत्यादि, तोड़े एल्युमिनियम के गन डकता सामान व पीतल व अन्य रासायनिक मिश्रण, धातु के बने अन्य गैल्वर अलावा सोने-चांदी के व समस्त हैन्डी ट्रायल का सामान।	50.00 प्र. किग.
107.	समस्त प्रकार के गियरिंग व विगरिंग कमपोनेन्ट्स, कल पूर्ण व स्केम गियरिंग गियरिंग रिंज, गियरिंग ब्लात्स आदि।	20.00 प्र. किग.
108.	आईरन डीम फुलर व उसके पूर्ण गन आईरन वॉल्ड जो विना विजली के आते हैं।	30.00 प्र. किग.
109.	दर प्रकार की मशीनरी व मशीन इसके कल पूर्ण व अन्य प्रकार के ट्यूब्स, काउन्टर स्केम व गैरिंग मशीन, काउन्टर के कटि व तोकने की मशीन।	50.00 प्र. किग.
110.	अ) ताई किल, तीन पहियों की ताई किल, ताई-किल रिक्वा, और उनके पूर्ण व अन्य।	50.00 प्र. विग.
111.	ब) इक्का, तांबा व अन्य प्रकार के वाहन विनका अन्यत्र उल्लेख नहीं हो।	15.00 प्र. किग.

126.	गिरिणी व सोडियम बल्ब	प्रतिशत
127.	सामान्य प्रकार के रासायनिक खाप उर्वरक	प्रतिशत
128.	सीमेन्ट, चूदर व सीमेन्ट का सामान	3.00 प्र. कि.
129.	ताख	3.00 प्र. कि.
130.	काच रकम	2.00 प्र. कि.
131.	गान्दी, सोना, प्लेटी-निष्ठा, गीना तथा पन्ना, मणिक, मोती, नीलग, गुंगा, आदि को शामिल करते हुए सामान्य बहुमूल्य एवं अर्ध-बहुमूल्य पत्थर तथा जेवरात तथा इनसे निर्मित आभूषण एवं बहुमूल्य वस्तुओं को शामिल करते हुए सभी वस्तुएँ।	0.50 प्र. सैकडा
	अन्य सामान जो उक्त शिष्टिम में कहीं भी वर्णित नहीं हैं; व कर मुक्त भी नहीं हैं।	1/2 प्रतिशत
		प्रतिशत

1 (12)
प्रशासक,
नगर परिषद, जयपुर।

क्रमांक :- 380/021/91

दिनांक :- 5-12-91

- प्रतिलिपि :-
1. आयुक्त। चूंगी।
 2. राजस्व अधिकारी। चूंगी।/स्पटी पी जे। चूंगी।
 3. सामान्य निरीक्षक गण
 4. सामान्य चूंगी नाकों पर कार्यरत कर्मचारी गण
 5. आई. प्रवापत्ती।

1 (12)
प्रशासक,
नगर परिषद, जयपुर।

आरएम.
4/12/91.

फरीदाबाद
20

नोटिस निर्धारण हाऊस टैक्स बाबत वर्ष 199 199

किताब नं०

115 100

नोटिस नं०

Date.....

कार्यालय फरीदाबाद नगर निगम

फरीदाबाद औद्योगिक नगर/बल्लबगढ़/फरीदाबाद शहर जोन

मकान नं०/दुकान नं०/प्लॉट नं०/फैक्टरी नं० क्षेत्र/मोहला/मार्ग सैक्टर.....

फरीदाबाद औद्योगिक नगर/बल्लबगढ़/फरीदाबाद शहर जोन ग्राम

बनाम श्री/श्रीमती/कुमारी सुपुत्र/सुपुत्री/पत्नी/विधवा.....

..... नगर निगम फरीदाबाद औद्योगिक नगर/बल्लबगढ़/

फरीदाबाद शहर/ग्राम/सैक्टर/जोन सूची हाऊस टैक्स बाबत तरमीमात मलकियत

सारे मकान व इमारत जो कि इस जोन के अन्दर आती है तैयार कर ली है।

सूची इस प्रकाशन के हाऊस टैक्स के कार्यालय में रखी हुई है और प्रत्येक

सम्बन्धित व्यक्ति कार्यालय समय के अन्दर-अन्दर इसका निरीक्षण कर सकता है।

नम्बर	मकान/दुकान/फैक्टरी वर्कशाप/खाली प्लॉट	पता	वार्षिक किराया कर निर्धारित

आपके पास आपके मकान/दुकान/फैक्टरी/वर्कशाप/खाली प्लॉट का वार्षिक कर निर्धारण धारा 78 हरियाणा म्युनिसिपल ऐक्ट, 1973 के अधीन भेजा जा रहा है। नगर निगम फरीदाबाद आपत्तियाँ (Valuation & Assessment) पर जो कि मालिक का या उसका कोई प्रतिनिधि तिथि तक लिखित रूप में दे देवेगा, विचार करेगी अन्यथा कोई भी प्रार्थी को लिखित आपत्ति इस कार्यालय में नहीं ली जायेगी।

नोट :- यदि आपको वर्तमान वार्षिक कर निर्धारण में कोई एतराज हो तो, उसकी आपत्ति करने के लिए, इस कार्यालय में निर्धारण फार्म 50 पैसे देकर अपनी सुविधा के लिए ले सकते हैं।

क्षेत्रीय एवं कर अधिकारी
फरीदाबाद नगर निगम
फरीदाबाद औद्योगिक नगर
बल्लबगढ़/फरीदाबाद शहर जोन