

OCTROI SCHEDULE
CANTONMENT BOARD
FEROZEPUR

**MINISTRY OF DEFENCE
CANTONMENT BOARD**

Ferozepur, the 28th January 1998

SRO—CBF/11/1/5/154, where as a Public Notice further to amend the notification of the Government of India in the Ministry of Defence Number S. R. O. 51 dated the 7th February, 1953, was published vide No. CBF/11/2/4/1470 dated 11th September 1997, by affixing a copy thereof on all the conspicuous parts of the Office of the Cantonment Board of Ferozepur as required by section 61 read with section 255 of the Cantonment Act. 1924 (2 of 1924), inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of Sixty day from the date of publication of the said notice.

And whereas no objections and suggestion received from the public on the said draft to the Cantonment Board, Ferozepur.

Now, therefore, in exercise of the powers conferred by section 60 of the said Act the Cantonment Board, Ferozepur, with the previous sanction of the Central Government hereby makes the following further amendment in the said notification, namely :—

For the Schedule in the said notification, the following Schedule shall be substituted namely : -

THE SCHEDULE

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
Class-I ; Articles of Food and Drinks for Men and Animals		
		Rs. P.
1	Wheat, gram, Kabli-gram, Barley, admixture thereof, bajra, Makki, Jowar, atta, thereof and paddy.	0-50 per quintal
2	Pulses of all kinds, including lobia, massor, dried pease, gram, cooked and perched, besan and rice.	1-00 do
3	Suji. Maida, rawa, nishashta including seal, duau, swank, singhara dry and its powder.	5- 00 ⁵⁰ do
4	Refined sugar i.e. white crystalised sugar, icing sugar, candy sugar leaf (misri) and sugar cubes, sugar intins, cans, bottles, boxes including khandsari sugar and minze.	1%
5	Gur Shakkar, Talauncha, Molasses: rab and seera, sugar cane Juice.	5-50 do
6	Fresh fish, eggs, Bacon, ham and meat game birds and poultry not bottled or canned and tallow and lard.	30-00 do
7	Tea of all kinds including tea dust, tea leaves loose and tin packed.	25-00 do
8	Ice	1-50 do
9	Ghee and butter including khoa and cream (fresh not tined)	35-00 do
10	Hydrogenated oils	1%
11	Vegetable oils, coconut, mustard and other oils.	1 1/2%
12	Fresh milk, skimmed or unskimmed curd.	2-50 do
13	Singhara green, water melon, Kharbooza, ber, Kamrash, Khira, Tar, Phut, galgal, kimb, Khatian, Amla fresh, lassoora, dela, sangar, Bange, Potatoes, sweet potatoes, green ginger, arbi, Kachaloo, Halwa Kaddu, Petha, dried onion and other fresh vegetables not specified elsewhere but including tomatoes turnip, lemon, bori, radish, carrot, and maizecob.	3-00
14	Betel leaves	60-00 per quintal
15	Betel nuts, katha, scented suparies masalas excluding tobacco	60-00 do
16	Aerated water, cococola, thums up, limca, gold spot, nira and such other allied drinks.	5%
17	Confectionery, biscuits, coffee, tinned milk powder (canned, bottled or otherwise), Jams, pickle, preserved fruits, honey, marcony and such groceries (including rice floor) oil man's stores and prepaaration of food and drinks, as are not otherwise scheduled tomato sauce ketchup and otherwise specified.	60-00 do
18	Sweetmeats	60-00 do
19	Dasi Murabba of all kinds not packed or preserved in tines	60- 0 do
20	Makhana, Patasha, Rewari, Phulleyan parched ground nuts, marunda, chirva, tanger, nugdi, grains, coated with gur and sugar.	25-00 do
21	Vinegar, Syrup and squash	5%
22	Desi Achar not tinned	13-00 do
23	Bread (double roti) and bund	10-00 do
24	Sugar cane	1-50 do

S. No. (1)	Description of Articles (2)	Rate Rs. (3)	
		Rs.	
25	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms Khumb, dhingries) and guchhies and all kinds of nuts and their Sernalns except those specified elsewhere in the schedule, including packed green pease.	20-00	do
26	Pistachionuts or pista kernals of almonds, dry coconut and its kernals, except those specified elsewhere in the schedule including char magas and cardamons and sabudana.	1-00	do
27	Ground nuts (Moongphali)	2-00	per quintal
28	Giri Ground nut	9-00	do
29	Fresh fruits of all kinds including fresh coconut, Khajoor	8-00	do
30	Papper-warian, seviran, starch, phulwari, arrouroot.	25-00	do
31	Artcies of grocery (Karyana not specified elsewhere)	25-00	do
32	Seeds of all kinds of vegetables (except those specified elsewhere)	8-00	do
33	Taramira, Sarson, Alsi, Toria, cotton seeds and oilseeds, including young plants & nursery.	1-50	do
34	Oil cakes, Murgi dana, chokar, Chuni, Phak, thoth and boran borada and rice borada.	1-50	do
35	Bhoosa including green and dried fodder.	1-00	do

Class H : Tobacco, Alcoholic Liquors and other Intoxicants

36	Tobacco manufactured, including tobacco leaves and ropes	3%
37	Cigars, cigrates, cheroots and pipe tobacco	3%
38	Biri	3%
39	Zarda, snuff, scented tobacco and chewing tobacco	3%
40	Country liquor (except those specified elsewhere)	10%
41	Foreign liquor including medicated wine	10%
42	Indian Whisky, gin and such	10%
43	Foreign beer and rum	10%
44	Indian rum	10%
45	Desi Beer	10%
46	Desi Beer in drum	10%
47	Bhang	3%
48	All other intoxicating drugs not specified above.	3%

Class III—Animals for Slaughter/Sale and Consumption

	Rs.	
49	Sheep, goat and other guardrups not specified elsewhere	3-75 per tail
50	Alive animals supplied by ASC contractors	3-75 do
51	Pigs & Calves	6-25 do
52	Buffaloes, Cows, Camels	12-50 do

Class IV Commercial Heavy Chemicals, Medicines, Drugs Spices, Gums and Essences

	Rs.	
53	Heavy commercial chemicals, like (refined) sulphur, soda, potash, naphthaline balls, acids, bleaching powder, ca bonate bicarbonate of ammonia, Calcium zinc, mangneshium, chloride, disinfectants, like phenyle, creasol, isol, nyposulphate of soda aggarbati, dhoop, herbs, roots, leaves, flowers, seeds, used for essences.	1%

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
		Rs. P.
54	Saltpetre. Crudesulphur. sulphur ores and ores of chemicals not specified elsewhere including refined salt.	1/2%
55	Soda caustic, soda ash, washing soda.	10-00 per quintal
56	Carbide of calcium	5-00 do
57	Soda silicate	10-00 do
58	All kinds of chemicals, allopathic Homeopathic, unani, Ayurvedic medicines and drugs including tinctures and other medical preparations not otherwise specified surgical bandages cotton wool including injections and distilled water in ampules including ruhkewra.	1/2%
59	Roots of herbs other than those used for essence.	15-00 do
60	Tumma and hermal	10-00 do
61	Gas cylinder containing gas and distilled water in bottles which is not used for injections.	2-00 per cft
62	All kinds of spices except those specified below including gums.	25-00 per quintal
63	Imli, amchoor, red chillies dried including rai, Kalaunji and Haldi.	10-00 do
63A	Sonf, dhanoa, dried, ajwain, Methi dried, methra, ampaper, anardana, Khaskhas, methi packed, degi mirch.	10-00 per quintal

Class V—Textile and Manufactured Articles of Dress

64	Kapas (raw cotton) narma	1-50 per quintal
65	Ginned cotton (rui)	4-00 do
66	Knitting wool & wool yarn acylic yarn	45-00 do
67	Raw wool and animal hair	2-00 do
68	Cotton yarn or thread whether twisted or otherwise	25-00 do
69	All kinds of cloth except those mentioned against item No. 70 including towels, bed sheets or all kinds, Dhobi, blankets of all kinds, saries etc.	1/2%
70	Durrie, khes and niwar	25-00 do
71	Harbardashery, drapery, Hosiey including furs, boot laces, hats rugs, carpets, readymade cloth mosquito nets, except those specified elsewhere.	1/2%
72	Jute matting. Jute carpets and door mats	8-00 do
73	Munj loose, Jute, coir, patha, dib and other fibres, sinkh narial, including cotton waste, gunny bags, tats, hassian, cloth and articles made thereof logar and raddiaut	3-00 do
74	Basket, brooms, ban, matting pankhas, ropes and twins of all kinds except those specified elsewhere and hand fans, chhajs tililan cotton waste	1/2%
75	Tents, tarpulins, canvas, book binding cloth, tracing cloth and motor head dil cloth,	40-00 do
76	Condemned articles i.e batteries, motor parts, electric goods, cloth made of linen cotton or wool, blankets tarapuline, ground sheets tents, chholdaries, canvas bags, mospuitoes nets and condemned enamel wares. convs goods. boots chappals, saddlery, belts leather pieces including metal wares, articles made of leather pieces and rubber etc.	23-09 do
77	Gold and silver lace, wire and thread gotakinari, imia silma sitara (imitation or or real), Kalabtum, Kaitun and wares.	1/2%

Class VI -Articles of General Merchandise Perfumery Lighting & Washing

78	Articles of toilets perfumery and general merchandise including scents scented water, face powder, face cream, lipstick, roage, tooth brush, hair removrr hair cream, and all toilets soaps, Vaselines, sponges natural or made of rubber and nail polish etc, cutlery, knife, table knife, barber's tools and boot polish,	1%
79	All kinds of lock (except cycle locks) and looking glass	40-00 per quintal
80	Articles of lighting and heating (except electric goods) and their accessories including lamps stoves and candles.	1/2%
81	Wax	20-00 do
82	Matches	10-00 do

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
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83	Sajji, soap nuts, retha and kishta, soap stone.	Rs. 2-50 per quintal
84	Washing soap including monkey brand soap salt petre refined, sodium bicarbonate, and other sline cubstances used in washing clothes floors and utensils.	10-00 do

Class VII—Scientific Apparatus, Jewellery and Instruments of Music and Amusement

85	All kinds of apparatus instruments and equipmen's in photography and cinema machine and parts thereof.	2%
86	Cinema carbon & Cinema Film	220-00 per quintal
87	All kinds of opticals, surgicals and dentistry instruments and equipment telepunic telegraphic and televisonal apparatns and goods, amplifire, loudspeakers and their spare parts, gramophone record, cassetts, vidao cassette, video, cassette, recorder and vidao cassette players.	2%
88	Scientific and laboratory equipments	2%
89	Immitation jewellery of various metals	2%
90	Watches, watch glasses, watch chains and spare parts thereof including clocks and time pieces	2%
91	All musical Instruments including radio sets, transistors	2%
92	Dry Cells, Battery, for radion and motor and torch cells	2%

Class VIII—Electric Goods

93	All kinds of electric goods (not specified elsewhere) wire, plugs, bulbs, switches, meter, helder, shade cables both insulated or otherwise earthern and porcelain insulator alternator rotary convertors, control and gear and their parts	2%
94	Electric ceiling and table fans, electric motor pumps, electric iron and other electric machines not specifid elsewhere	2%
95	Refrigerators, cookers and Air conditioners, washing machines including portabile stablizers	2%
96	Ice candy machines, weighing machines, weighing platforms soda water machine and their spare parts	2%
97	Cond it pipes	1%
98	Porcelain plates and shared electric articles made of Porcelain	1%
99	Wooden casing, block and gatties batten, boards	1%

Class IX—Sports, Games and Toys

100	Articles used for sports and games both outdoor and indoor and toys of all kinds except earthern toys	1/2%
101	Glass golies	20-00 per quintal
102	Earthern toys	2-50 do

Class X—Stationery and Paper

103	All kinds of stationery such as Ink, Pen, Fountain pens, Rubber, bottled gum, Pin, Tags laces, file paper, punch file boards filling covers, Nib, Lead for pencils, Note papers, Pencils, Envelops, rubbers or steel stamps copy books, diaries, registers, bahis, mathematical, nad drawing instruments	1/2%
104	Typewriting, Duplicating machines and their spare parts including words, Sikka used for ptinting presses	2%
105	Lottery tickets of lotteries Run by the State Govt.	50-00 per quintal
106	All kinds of blank papers (except blotting papers) paper bags and boxes and of card boards	11-00 do
107	Waste paper, paste mill boards, straw board and card board, Slate, Wooden takhties, Slaie, Pencils	10-00 do

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
Class XI—Leather, Rubber, Canvas and Articles made thereof		
108	Raw hides, skins, Natural bones and natural guts	4-00 per quintal
109	Dress hides	15-00 do
110	Saddlery, boots, shoes, leather clothes and other articles made of leather, for cork, and skins of animals, fit for use at mats and rugs, rubber boots and chappals manufactured leather, foam leather and synthetic leather	1%
111	Rubber solution	18-00 do
112	All kinds of rubber articles including tonga tyre and rubber pipes	1%
113	Rubber goods scrap/Raw rubber	18-00 do
Class XII - Metals and Articles made of Metals		
114	Iron, Ironsheets, galvanised iron sheets bar, pipe girders, rails round angles and tees and old electric telephone.	9-00 do
115	Iron scrap, iron slags, iron dust and metallic ores, not otherwise specified	4-00 do
116	Sheets, bars and all other metals like brass, copper, bronze, zinc, lead tin and german silver	17-00 do
117	Scraps of all metals other than iron	5-00 do
118	Stainless steel sheets & bars	28-00 do
119	Iron wires and wire ropes	11-00 do
120	Articles made of iron or galvanised iron, hose pipes, pats, and pans buckets bath tubs, trunks, suit cases etc. tawa, sigri, nails, and screw, nuts and washers including iron sig:ies	17-00 do
121	Articles and utensils of other metals exclusively of alloys including muradabadi and aluminium wares, german silver and E. P. N. S. Wares stainless steel utencils	40-00 do
Class XIII—Machinery		
122	All kinds of machineries including agricultural, industrial and other kinds of machinery end their parts not specified elseweere including oil engines (excluding combine & parts thereof	1%
123	(i) Old sewing machines and embroidary machines without legs (ii) New Sewing machine with legs (iii) Old Sewing machines with legs (iv) Covers of sewing machines (v) Parts of Sewing machine and embriodery machine (vi) Parts of Sewing machine and embroidar machine (vii) Tops and stands of sewing machines (viii) Legs of sewing machines new or old	} 1/4% } 1/4% } 1/4%
124	(i) Tractors (ii) New motor cycles with out side cars and scooters (iii) New motor cars and jeeps station wagons and pick up vans (iv) Bus or truck chasis (v) Auto-rickshaw, tampoos (three or four wheelers) mopeds and auto cycles (vi) New Cycle, tricycles, perambulators, cycles, rickshaws and spare parts thereof including tyres and tubes and spare parts of all mechanical vehicles not specified mentioned elsewhere	125-00 each vehicle 75-00 do 300-00 do 750-00 do 24-00 do 24-00 do

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
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|--------|--|-----------------|
| (vii) | Tonga, gadda, thelas driven by bullocks | 18-50 do |
| (viii) | Hand Carts | 11-50 do |
| (ix) | Spare parts of gaddas, thelas etc. like wheels and accessories | 2-50 do quintal |

125 Tools of all kinds like hammers, sand files, saws, sand papers
plass wrench etc. 1/4%

Class XIV Minerals and Lubricating Oils

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|-----|--|------|
| 126 | Petrol | 1% |
| 127 | Kerosene oil | 1/2% |
| 128 | Lubricating oil and mobil oil | 1% |
| 129 | Diesel oil | 1% |
| 130 | All other mineral oils not specified above | 1% |
| 131 | Crude oil and fuel oil | 1% |
| 132 | Grease | 1/3% |

Class XV - Articles used for Construction of Buildings Fittings & Furniture

A. MASONRY WORKS AND EQUIPMENTS

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|-----|--|-------------------|
| 133 | Sun dried bricks | 1-00 per thousand |
| 134 | Burnt bricks | 4-00 do |
| 135 | All kinds of earthen pottery, nalties, pinjars and unglazed tiles such as Allahabad tiles urinals and nalties | 3-00 per quintal |
| 136 | Fire clay, fire bricks, geru, lime pando earth, multani mitti, chari (except writing chark] ground stone for cement plaster of paris and articles made thereof, stone not otherwise schedule, cement tiles, white lime itilit hume pipes, stone fresh or salt water shells, china clay, modelling clay and pumpic stones including crucibles, emery powder, emery sheets and all kinds of asbostos sheets and packing card board used in building and cement pipes | 1/4% |
| 137 | Cement, harmachi, and ramraj | 2% |
| 138 | Kiln tiles 12" x 6" x 2" Klin tiles 9" x 4-1/2" x 2" unglazed | 2% |
| 139 | Burnt coal, keru, river sand, Kankar, Bajri, Pathankot Bajri and sand, gr't, white red sand | 2% |
| 140 | Stone slabs and rough mill stone and kumdies and all kinds of unglazed country earthen wares including emery powder glazed earthen wares except crockery | 0-50 do |
| 141 | Nilab | 2/1 |
| 142 | Glazed tiles for wall and floors | 1-00 do |
| 143 | Marbles and articles made thereof | 1% |
| 144 | Sanitary fittings of all kinds such as gazed washing basins and pispots | 22-50 per quintal |
| 145 | | 1% |

B. WOODEN MATERIAL AND EQUIPMENTS

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|-----|--|------------------|
| 146 | Wooden sleepers, logs, wooden planks, timbers, including bamboos, lathies, ballies, sirkies, and condemend railay sleepers | 5-00 per quintal |
| 147 | Sarkanda | 1-00 do |
| 148 | Plywood sheets, window pans, glass sheets of all kinds chicks for doors and windows and other articles manufactured of wood not otherwise specified wooden Kharaon, Corck board, hard board used in furniture | 1/2% |
| 149 | Superior furniture like table, chairs, side rack, table rack, shoes rack book shelf sofa sets, tapoy, almirahs, wooden box drawer, cradle dressing, tables, curtain haners, picture frame and frame wood calendars and posters | 1/2% |
| 141 | chilams, wonalies and all kinds of unglazed | |

S. No. (1)	Description of Articles (2)	Rate Rs. (3)
150	Photo frames and mounts including pictures	1/2%
151	Ordinary furniture like charpoys, takhtposh, desks, benches, black boards, stool, wooden articles of kitchen equipments and matting	10-00 per quintal
152	All kinds of furniture and wholly of cane or other such material like pathas, cotton ropes and twings and walking sticks of all kinds	10-00 per quintal
153	Cane for seating chairs and Khaskhas	4-00 do
154	Empty wooden packing cases	4-00 do
C. PAINTS AND VARNISHES		
155	Varnishes, paints, turpentine, oil glue, polish, dry colour, double distilled or boiled tin, seed oil, other materials used in distempering and polishing except those scheduled elsewhere including lakhdana	1%
156	Methylated spirit	1%
157	Resin and resin	1/2%
CLASS XIV FUEL		
158	Fuel wood, cowdung cakes, saw dust, bush wood, kikar, barks, including stumps, of trees	1-00 per quintal
159	Soft coke and its dust, steam coal and its dust, hard coke and slack coal	1-00 do
160	Charcoal	1-00 do
161	Dyes, colours including natural indigo, majith, majoo, hira khasis, lakh sealing wax, dandasa, basma, Mahandi, Missi and surma, Khizab	1/2%
162	Blanco	10-00 do
163	Empty bottles, tins, drums, barrels, and empty gas cylinders	5-00 do
164	Desi glass bangles, enamelled wares, jars	15-00 do
165	Crockery glass wares, glass jars, and feeding bottles for children	1/2%
166	Kundies, clay potterias	5-00 do
167	Rags	1/2%
168	Coal tar (no otherwise exempted)	1/2%
169	Fire arms and arms and air guns	1%
170	Ammunition, gun powder, blessing powder	1x
171	Fire works, charras of air gun	1%
172	Pattal, duna and hac leaves	1%
173	Fish meals for poultry. Poultry feed including murgldana	5-00 do
174	Imported Ice candy, Ice cream with packings	60-00 do
175	All other articles not otherwise exempted and not chargeable under any other head	4%
176	Electric energy specified by PSEB with Cantonment	0-02 per unit

Provided that :—

- 1 Any fraction of rupee, exceeding 50 paise will be rounded off to next higher rupee and that less than 50 paise will be ignored.
- 2 Except in the case of assessment on the basis of advelorem, all calculations will be done on the basis of gross weight of packings.
- 3 Octroi on animals for slughter by ASC Butchery and Civil Butchery will be realised also at the time of slaughtering the animals.
- 4 The responsibility for payment of octroi on consignment received through post parcels and banks shall devolve on the owner/ receiver or consignee of such parcel.
- 5 When the articles not specially mentioned in the schedule falls under more than one item, the Octroi shall be charged under the item carrying the higher rate.

NOTES : The Executive Engineer, Punjab State Electricity Board, Ferozepur will be responsible to pay Octroi Tax on total electricity energy supplied by him to consumers situated/residing within Cantonment limits. He will furnish figures of "Electricit supplied" by Punjab State Electricity Board during each month be a date not later than the last day of the succeeding month. The Cantnment Board shall raise the bill of "Octroi Tax" on Punjab State Electricity Board within two months for which Octroi Tax is levied and the Punjab State Electricity Board shall be responsible to pay the bill within 15 days of its presentation.

2 SURCHARGE :—If the bill is not paid by Punjab State Electricity Board within the stipulated time then a suraharge @5% of the total bill amount for each delay of 30 days or part thereof will be levied additionally i.e. the surcharge will increase by 5% of total bill amount every 30 day delay from the expiry of last day for payment. Surcharge will however not exceed 50% of the total bill amount.

3 In case the Punjab State Electricity Board fails to furnish figures of "Electricity supplied" to the Cantt. Board within 30 days from the date of expiry of the month for which figures are to be furnished the Cantonment Board will have the option to raise bills on the basis of highest flgure furnlshed during any of the past six months.

4 Cantt Executive Officer will obtain all details in this respect from the authorities of the Punjab State Electricity Board under section 103 of the Cantonment Act from time to time to establish the correctness of figures as furnished by the Punjab State Electricity Board. Provided that further that the following goods shall be exempted from the payment of octroi tax, namely : -

(a) Articles belonging to Government.

1 Necessary equipment (not being articles of food and drink) and clothings imported by officer in Command of troops of air force units for the use of their men and followers and grain and green fodder imoported for consumption by horse, mules and other animals maintained as part of their military equipage by any person in Military or Air Force service provided that such grain or fodderi certified by the Commanding Officer to be imported for bonafied arms purposes.

2 All road materials such as stone blast, coaltar, bitumen, sand, cement, shingle and bricks for soling coats of herms and coal and other fuel used in steam road rollers, or for melting coaltar, imported by the Government of India or by any Local Authority including of Cantonment Board or by the M E S if accompaied at the time of import by a certificate signed by the Gazetted Officer of the Government Department or by the President/Executive Officer or Secretary of the Local Authority concerned that such materials are required for road making only.

3 Arms of any set imported by the Government.

4 Articles imported by the Police Department in connection with criminal case provided that the articles are accompaied by a certificate signed by a Police Officer not below the rank of Sub-Inspector.

5 Ammunition, Military Uniforms, stores and other articles of Police equipment pertaining to uniforms including similar articles of National volunteer Corps and equipment of Police Radio Service, provided that each consignment is certified by the Superintendent of Police, of the District concerned or in the case of N. V. C. by an Officer authorised by the Provincial Commandant, N. V. C. in this behalf to be the property of Government in the Police Department.

6 Articles imported for the purpose of Government Air Raid Precautions provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Department.

7 Articles, stores and equipment used for health purposes belonging to Health Department of the Government provided that each consignment if accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government.

8 Printed forms used in the offices of the Govt. and Local Authorities, provided each consignments is accompanied by a certificate from a Gazetted Officer of the Government Department or Local Authority concerned.

9 Printed forms and other election material like ballot papers, locks, hammers, punches and bags connected with the General election to the State or Central Legislature and elections to Local Authorities provided at the time of import, those are accompanied by a certificate signed by a Gazetted Officer of the Department concerned to the effect that the election material is the property of Government.

10 Supplied and service of the joint enterprise started by the Government of India for the vaccination of children against tuberculosis, provided at the time of import, consignments are accompanied by a certificate from a Gazetted Officer of the joint enterprise that consignment in question is the property of the said enterprise.

11 All young plants for the transplantation on road sides imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from a Gazetted Officer of the Department concerned or a Local Authority that the plants are meant for plantation on roadside within Municipal area concerned.

12 Government property accompanying Government Servants on tour in connection with their official duties provided it is certified to the satisfaction of the octroi staff on duty.

13 Exhibits, films, Indian film news, publicity literature or other equipments (in use) imported for propaganda work or for instructional purpose belonging to any Department of the Central or the State Government or to any University, Red Cross, subject to the production of certificate from a responsible officer of the Department of Institution or agency concerned.

14 Films imported by the Punjab Films and News Corporation Ltd. for children films movement shows provided a certificate is submitted to that effect from the competent authority to the Octroi Official barriers at the time of import into the Cantonment.

15 Railway Stores and materials required for use on a railway whether is constructing, maintaining or operating the same and not removed outside the railway boundaries but not including those imported for purpose or consumption by railway employees or stores with which a railway cooperative stores is stocked for sale to member.

16 Chemicals such as killopeta, gammaxene smoke, killopeta and gammaxene dust imported by the Civil supplies Department for disinfection of food-grains provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of Government in the Civil Supplies Department.

17 All Central Government Stores meant for Military and public utility,, provided a certificate is submitted to that effect from the competent authority to the octroi official at the Octroi barrier at the time of import into the Cantonment.

(b)* MISCELLANEOUS ARTICLES.

1 Bonafide personal and household effects belonging to persons coming to take up their residence in Cantonment at the time of transfer & bonafide personal luggage of travellers.

2 Chemicals used at fertilizers such as sodium niterate, ammonium sulphate, calcium nitrate, super phosphate etc. imported for agricultural purpose.

3 Gold, silver bullion and coin.

4 Printed books, news papers and periodicals.

5 Stamp, stamp papers and petition papers.

6 Headloads of fuel, grass, bush wood and fodder.

7 Goods imported by rail & rebooked or exported without delivery having been taken or without being removed from the Railways premises.

8 Goods on which octroi amounts to less than 50 paise.

9 Salt.

10 Written examination answer books.

11 Articles produced by and belonging to the United Council of relief and Welfare Centre provided that the consignment is accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare Centre provided that the consignment is accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare New Delhi.

12 Goods belonging to personages holding diplomatic rank with the Government of India.

13 Goods belonging to the World Organisation and the personal effects of the personnel employed by it provided at the time of import such consignment is accompanied by a certificate from a responsible Officer attached to the team under the organisation that consignments in question are the property of the said Organisation or form a part of the personal effects of any member of the Organisation.

14 Articles exported by rail from the limits of Ferozepur Cantonment and reimported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority of the department.

15 Articles of dowry accompanying the bride including sweet meat.

16 Articles imported in connection with the mourning ceremony, betrothal ceremony or marriage ceremony

17 Stores imported by Indian Red Cross Society St. John Ambulance Association or by any registered charitable institution.

18 Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use by the National Cadet Corps, provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps that the property belongs to the said institution.

19 Sweets other eatables and Bhaji for immediate personal use not exceeding 10 (ten) Kilograms in weight per person.

20 Sweet, brought by marriage parties and other ceremonial and customary present from relatives and friends, imported on the occasion of festivals not exceeding 10 kg. in weight per person.

21 Earth.

22 All contraceptives.

C Government Stores and other articles issued on payment by Government department.

23 If Government stores and other articles imported under a certificate without payment of octroi thereof are subsequently sold by Government department and formations to any individual or institution or in the case of Army supply Corps & Army Ordnance Corps when articles clothing are issued on payment the officer responsible for their import shall furnish to the Executive Officer, Ferozepur Cantonment on the 1st day of the month following the sale certificates or the good, sold and shall arrange prior payment of octroi due by the purchaser of such goods.

Note : "Issue of such Government stores and articles by the Government department and formations, to the Contractors or any other individual, whether on payment or cost of the said stores and articles being adjusted against or through the bills or such contractor on individual shall constitute sale" under the clause.

S. S. CHAHAL
Cantonment Executive Officer
Ferozepur.