

TRUE EXTRACT FOM THE PROCEEDINGS OF THE ORDINARY BOARD MEETING HELD AT THE OFFICE OF THE CANTONMENT BOARD, SECUNDERABAD ON MONDAY THE 22ND AUGUST 2011 AT 0900 HOURS.

EXTENSION OF TIME – STREET LIGHT MAINTENANCE CONTRACT

Ref : CBR No 44, dated 20-08-2011

[3] To consider and approve the annual maintenance of street light contract extension of time up to 30-09-2011.

The Cantonment Board has awarded the work of carrying out the repairs and maintenance of work of street lights from Ward No.I to VIII vide CBR No.3(10) dated 13.08.2010 to the following contractors.

M/s.Sandhya Electricals Ward I, II, III & IV

M/s.Sri Dharma Sai Electrical Contractor.. ... Ward V, VI, VII & VIII

The contract period has been expired on 08.07.2011 and the extension has been granted up to 08-08-2011 by the Board vide Resolution No 44, dated 20-07-2011. Fresh tenders were being invited for repairs to the street lights for the year 2011-2012, however competent and qualified tenders in requisite number has not applied, hence re-tendering was done and it will take some time to finalize the tender. Till finalization of the said tender to grant of extension of time up to 30-09-2011 to the existing contractors for carrying out the maintenance of street lights in Cantonment area on the existing rates..

The relevant papers are placed on the table.

RESOLUTION : Considered and resolved that the extension of time be granted up to 30-09-2011 to the existing contractors for carrying out the maintenance of street lights in Cantonment area on the existing rates.

Sd/-
[S. Balakrishna, IDES]
Member Secretary

Sd/-
[Maj.Gen.K.Digvijay Singh]
President,
Cantonment Board.

// TRUE EXTRACT //

OFFICE SUPERINTENDENT
OFFICE OF THE CANTONMENT BOARD
SECUNDERABAD

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TRUE EXTRACT FOM THE PROCEEDINGS OF THE ORDINARY BOARD MEETING
HELD AT THE OFFICE OF THE CANTONMENT BOARD, SECUNDERABAD ON
MONDAY THE 22ND AUGUST 2011 AT 0900 HOURS.

REVISION OF RATES OF OCTROI AND TOLL TAX

[5] To consider and approve the revision of rates of Octroi and Toll Tax mentioned against the articles in SRO 80 & 315 in Secunderabad Cantonment Area. This office leasing the collection rights of Octroi and toll Tax, since 1965. The contractor supposed to collect the Octroi& Toll tax as per rates prescribed in SRO No's 80 & 315 dated 19.02.1974 and 15.09.1956 as per the lease conditions. However, violations were taken place and the board received numerous complaints. The rates mentioned in SRO's dated back 1974 and since, has not been revised, which were abnormally low and this has created a lot of administrative problems and the contractors are continuously overcharging and causing loss of revenue to the Board .

In the CEO conference held at Delhi in the Month of May 2011 the DGDE instructed that the existing Octroi and Toll Tax rates can be revised by therespective Boards and also directed the same vide their letter No 66/1/C/DE/2003, dated 15-06-2011.

This office has also taken legal opinion of the Cantonment Legal Advisor Shri Y V Ravi Prasad. Shri Y V Ravi Prasad, Senior Advocate, Hon'ble High Court of Andhra Pradesh has opined that the Cantonment Board, Secunderabad can revise the rates of Octroi and Toll Tax by following the procedure if any prescribed. This office has also circulated SRO copies amongst the Board members for said purpose. The Board members responded and also expressed their view in favour of revising the rates of SRO. In the past the vide CBR No 1 dated 24-12-2008 the Board revised the Vehicle Entry Tax.

Office Note:-

This office leasing out the collection rights of Octroi and Toll Tax since 1965. Numerous complaints have been received by this office for overcharging, against the rates mentioned for the articles and also Toll Tax in SRO No 80 & 315 dated 19.02.1974 and 15.09.1956. The rates abnormally low compared to the present market rates and this has created more administrative problems such as overcharging and loss of revenue to the board. Raids were conducted by CBI officials in at check posts in the posts held by the lessee due to complaints.

For the past 3 years staff of SCB are forced to undertake the check post duties at regular intervals due to lot of criticism about over charging by the lessee due to complaints and the Board is not having sufficient staff strength to meet the exigency.

More over, as per existing sections that the Board shall revise every five years, the rates of taxes imposed under 66(1)&(2) of the Cantonments Act 2006 by publishing a public notice after a resolution passed by the Board as per section 69 of Cantonments Act 2006.

Objections under section 70 of the Cantonments Act 2006 are to be noted where new tax is proposed to be imposed and not in the case of revision in rate of tax. Hence objections may not to be invited from the general public for change in rates of Taxes.

As per Section 90 of the CA 2006

“Every person bringing or receiving any goods, Vehicles or animals within the limits of any Cantonment in which Octroi, or terminal tax or toll is leviable shall, when so required by an officer duly authorized by the Chief Executive Officer in this behalf, so far as may be necessary for ascertaining the amount of tax chargeable...

Permit that officer to inspect, examine, or weigh such goods, vehicles or animals and Communicate to that officer any information, and exhibit to him any bill, invoice or document of a like nature, which such person may possess relating to such goods, vehicles or animals”

As per SRO 80 dated 19.02.1974

Octroi Tax is imposed on the articles at the rates mentioned against each article at the time of their entry into the Cantonment limits of the Secunderabad Cantonment for the purposes of consumption, use or sale.

Hence it is understood that Octroi is leviable on all the articles which are entering into the Cantonment limits for consumption, use or sale etc., as per SRO 80 Octroi is leviable at the rates mentioned against the articles and the articles which are not mentioned in SRO 80 shall be leviable by the officer duly authorized by the CEO, The officer in charge may fix the rate as per sec 90(a) & (b) of CA 2006 which is mentioned above.

Further the Cantonment Board in its meeting held on 24-12-2008 has also resolved that the rates of the schedule of rates of License fee on entry of vehicles under Section 67(e) of Cantonments Act 2006 shall be as given below :

Category		License fee per day per vehicle
1. Heavy goods vehicle	--	Rs. 100/-
2. Medium goods vehicle	--	Rs. 50/-
3. Light goods vehicle	--	Rs. 25/-

The existing and proposed rates are given below:-

OCTROI

SNo	Article	Existing rate	Revised rate
1.	Grains of all sorts	30 ps per quintal	0.20% of invoice or Market Value
2.	Flour of all sorts	Seventy five percent of the rate for time being levied on the grain from which the flour is prepared.	Seventy five percent of the rate for time being levied on the grain from which the flour is prepared.
3.	Wines and Spirits	25 ps per litre	1% on invoice or market

			value
4.	Beer	Five paise per litre	0.5% on invoice or market value
5.	Sugar Molasses and Gur	Rs.4/- per quintal	0.25% on invoice or market value
6.	Ghee	Rs.4.50 per quintal	0.5% on invoice or Rs.100/- per quintal (without invoice)
7.	Ghee Substitutes(of whatever composition) which are not pure ghee but which resemble pure ghee and are capable of being used as substitutes for pure ghee including hydrogenated vegetable oil	Ten Rupees per quintal	0.50% on invoice or Rs.100/- per quintal (without invoice)
8.	Cement	1 Rupee per tonne	0.5% on invoice or 0.5% of Market value
9.	Timber exclusive of railway sleepers	3% of its market value	3% on invoice or 3% of Market value
10.	Plywood or any other kind of wood prepared by artificial process	3% of its market value	3% on invoice or 3% of Market value
11.	Fire wood	Fifty six paise per tonne	Rs.15/- per tone
12.	Charcoal	One rupee per tone	Rs.5/- per tone
13.	Tea	Eight paise per Kg	0.25% on invoice or Market value
14.	Coal	44 paise per tonne	Rs.25/- per tone
15.	i. Dates Dry	Rupees one and fifty paise per quintal	1% on invoice or 1% of Market value
	ii.Dates Wet	One Rupee per quintal	
16.	Iron and Steel	Rs.2.50 paise per tonne	0.5% on invoice or 0.5% of Market value

17	<p>Paper</p> <p>a. For Cards or other make purposes</p> <p>b. Straw Board</p>	<p>Rs.2/- per quintal</p> <p>Thirty eight paise per quintal</p>	<p>0.50% on invoice or</p> <p>0.5% of Market value</p> <p>0.25% on Market value or invoice</p>
18.	<p>Edible</p> <p>a. Bacon and Hum</p> <p>b. Table Butter</p> <p>c. Fruits (Canned, Tinned, bottle boxed of Cartooned)</p> <p>d. Fish (Canned, Tinned, bottle boxed of Cartooned)</p>	<p>6 and quarter percent Advalorem</p> <p>Valorem</p>	<p>6 and quarter percent Advalorem</p>
	<p>e. Cheese</p> <p>f. Confectionary</p> <p>g. Jams & Jellies</p> <p>h. Milk Condensed and preserved</p> <p>i. All sort of Farinaceous foods Pickles</p> <p>k. Cocoa and chocolates</p> <p>l. Biscuits and Cakes</p> <p>m. Lard</p> <p>n. Fruit juices and all beverages</p> <p>o All Kinds of food and drinks not specifically provided for</p> <p>p. Whole milk powder</p> <p>q. Skimmed Milk powder</p> <p>r. Mawa and milk cream</p>		
19.	Any article brought into the Cantonment limits	a.Rs.5/- per Motor vehicle	Rs.20/- per Motor vehicle

	and which is intended to be taken out of the Cantonment immediately may at the option of the person bringing in, be exempted from levy of Octroi if such article is conveyed direct from the place of entry into the cantonment to the place of exit from the Cantonment within 3 hours and on payment .	b. Rs.1/- per cart drawn by animal or human beings	Rs.5/- per cart drawn by animal or human beings
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TOLL TAX

Particulars	Existing Rates	Proposed Rates
a. Four Wheeler carts or Motor vehicles	0.50-I G 0-8-0	Rs.50/-
b. Two Wheeled	0.25-I-G 0-4-0	Rs.10/-
c. Elephant	0.25-I-G 0-4-0	Nil
d. Loaded Animal	0.06-I-G-0-1-0	Nil

The relevant file along with respective file is placed on the table

RESOLUTION : Matter considered in detail and approved revision of rates of Octroi and Toll Tax which are as under. Further the PCB stated that a notification be published inviting the objection from the general public as per rules in this regard. Objection if any received will heard as per rules.

SNo	Article	Existing rate	Revised rate
1.	Grains of all sorts	30 ps per quintal	Rs. 3/- per quintal
2.	Flour of all sorts	Seventy five percent of the rate for time being levied on the grain from which the flour is prepared.	Rs. 3/- per quintal
3.	Wines and Spirits	0.25 ps per litre	Re 1.00 per litre
4.	Beer	Five paise per litre	0.50 paise per litre
5.	Sugar Molasses and Gur	Rs.4/- per quintal	Rs. 10/- per Quintal

6.	Ghee	Rs.4.50 per quintal	Rs. 10/- per quintal
7.	Ghee Substitutes(of whatever composition) which are not pure ghee but which resemble pure ghee and are capable of being used as substitutes for pure ghee including hydrogenated vegetable oil	Rs. 10/- per quintal	Rs. 10/- per quintal
8.	Cement	1 Rupee per tonne	Rs. 10/- per tonne
9.	Timber exclusive of railway sleepers	3% of its market value	3% on invoice or 3% of Market value
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	ii.Dates Wet	One Rupee per quintal	
16.	Iron and Steel	Rs.2.50 paise per tonne	Rs. 10/- per tonne
17	Paper a. For Cards or other make purposes b. Straw Board	Rs.2/- per quintal Thirty eight paise per quintal	Rs.2/- per quintal Thirty eight paise per quintal

SNo	Particulars	Rate
a	[i] Motor vehicles upto 1 tonne	Rs. 10/-
	[ii] Motor vehicles above 1 tonne upto 5 tonne	Rs. 30/-
	[iii] Motor vehicles above 5 tonne upto 10 tonnes	Rs. 50/-
	[iv] Motor vehicles Above 10 tonnes	Rs. 100/-
b	Two Wheeled	0.25-I-G 0-4-0
c	Elephant	0.25-I-G 0-4-0
d	Loaded Animal	0.06-I-G-0-1-0

Sd/-
[S. Balakrishna, IDES]
Member Secretary

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