

GOVERNMENT OF INDIA
MINISTRY OF DEFENCE
DEPARTMENT OF DEFENCE
LOK SABHA
UNSTARRED QUESTION NO.2750
TO BE ANSWERED ON 4th August, 2021

OCTROI AND TOLL TAX

2750. SHRI ANUMULA REVANTH REDDY:

Will the Minister of DEFENCE j{k k ea=h
be pleased to state:

- (a) the details of rates of Octroi and toll tax being collected by Cantonment Boards especially Secunderabad Cantonment Board;
- (b) the details of Octroi and toll tax collected by Cantonment Boards during the last 5 years including the current year across the country, year-wise and Cantonment Board wise;
- (c) whether the Government, Post-GST implementation has directed Cantonments across the country to stop collecting Octroi and toll tax;
- (d) if so, the details thereof and the status of implementation of the said order;
- (e) whether despite of Government's orders, Secunderabad Cantonment Board is still collecting Octroi and Toll Tax; and
- (f) if so, the details of action taken against those responsible?

A N S W E R

MINISTER OF STATE
IN THE MINISTRY OF DEFENCE

(SHRI AJAY BHATT)

- (a) & (b): Directorate General Defence Estates (DGDE) has informed that no Cantonment Board is presently collecting Octroi. Details of Octroi (prior to subsuming of

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Octroi in GST w.e.f 01.07.2017) and Toll tax collected by Cantonment Boards (including Cantonment Board Secunderabad) during last five years including the current year are attached as **Annexure**. The Cantonment Boards not listed in the Annexure have not imposed Octroi or Toll tax during the last five years.

(c) & (d): Instructions were issued by DGDE vide letter dated 28.07.2017 that any tax/fee relatable to erstwhile Entry 52 of State List must not be imposed, having been subsumed in GST. It was further instructed that taxes on Vehicles and 'Tolls' relatable to Entries 57 and 59 of the State list have not been affected by introduction of GST. These instructions were issued in consultation with Department of Revenue, Ministry of Finance.

(e) Secunderabad Cantonment Board is not collecting Octroi after implementation of GST w.e.f July, 2017. It is collecting Toll tax in accordance with the instructions dated 28.07.2017 mentioned above.

(f) Not applicable.

ANNEXURE REFERRED TO IN REPLY TO PARTS (a) & (b) OF LOK SABHA UNSTARRED QUESTION NO. 2750 FOR ANSWER ON 04.08.2021 REGARDING 'OCTROI AND TOLL TAX'.

Unstarred Question No. 2750 for answer in the Lok Sabha on 04.08.2021 regarding "Octroi and Toll tax"

Details of rates and collection of Octroi and Toll Tax by Cantonment Boards especially Secunderabad Cantonment Board during the last five years.

S. N.	Name of Cantonment Board	Details of rates of Octroi being collected by Cantonment Board	Details of rates of Toll Tax being collected by Cantonments Board	Amount of Octroi collected by Cantonment Board during the year (Rs.)						Amount of Toll Tax collected by Cantonment Board during the year (Rs.)						Remarks, if any
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 (till 30.06.21)	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 (till 30.06.21)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Chakrata	1. All grain - Rs. 5/- Per Quintal 2. Refined suger, cane gunny bags bottles, boxes including sugar cubes- Rs. 10/- Quintal 3. Shira, Sugercane juice- Rs. 5/- Quintal 4. Sago Rs. 15/- Per Quintal	1. Motor Lorries, Motor Buses or trucks (Heavy Vehicle 6 Tyres)- Rs. 10/- 2. Motor Cars, jeep Tempo, Tractor etc (Light Vehicles Four Tyres)- Rs. 10/-	1346770	264912	7802	NIL	NIL	NIL	518980	504000	617340	470310	NIL	NIL	1. The vehicle entry fee levied w.e.f Oct. 2019 in place of Toll Tax 2. The balance amount of Rs. 7802/- of Octroi for year 2017-18

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		5. Sugercane- Rs. 5/- Quntal 6. Vegetable Oil, Vanaspati Ghee- Rs. 20/- per Quintal 7. Fowls, ducks, hens, cocks, Geese turkey, pigeons etc- Rs. 50/- per Hundred 8. Fresh Fish, game birds, bacon, hens, meet of all sorts- Rs. 50/- Per Quintal 9. Betal leaves- Rs. 3/- per Doli	3. Motor Cycle, Scooter Etc(Two and Three tyres)- Rs. 4/- 4. Cycle - Rs 1/- 5. Cattel- Rs. 1/ per Cattle 6. Bear, elephant- Rs. 5 /- 7. Ekka, Tanga-- Rs. 5/- 8. Bullock cart- Rs. 5/-													received in FY 2018-19 from Stn HQ Chakrata 3. The collectio n of Octroi stopped w.e.f 1st July 2017 after impleme ntation of GST
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		10. Potatoes, green ginger, arbi, tomatoes and other fresh vegetables not specified elsewhere- Rs. 2/- per cent- advalorem														
		11. Fresh Fruits, ground nut, walnuts- Rs. 2/- per cent- advalorem														
		12. All kind of dried and dried vegetables- Rs. 3/- cent- advalorem														
		13. Honey, picke, tea all kinds- Rs. 3/- cent- advalorem														

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		14. Grease and fat(Churbi)- Rs. 20/- per Quintal														
		15. Egg- Rs. 3/- per hundred														
		16. Bhusa, bran green fodder- Rs. 3/- per quintal														
		17. Tobacco, alcoholic liquires- Rs. 5/- Cent- advalorem														
		18. Animal for sale or consumption- Rs. 10/- per head														
		19. Commercial and heavy chemicals- Rs. 3/- cent- advalorem														

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		20. Texttiles and manufactur ed articles of dress- Rs. 3/- cent- advalorem														
		21. Articles of general merchandis e- Rs. 3/- cent advalorem														
		22. Scientific Apparatus, Jewellery- Rs. 3/- Cent- advalorem														
		23. Electric goods- Rs. 3/- Cent- advalorem														
		24. Sports, Games and toys- Rs. 3/- cent- advalorem														

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		25. Stationary and papers- Rs. 3/ cent- advalorem 26. Leather Rubber etc- Rs. 3/- Cent- advalorem 27. Metal and articles made of metals- Rs. 3/- Cent- advalorem 28.- Machinery- Rs. 3/- Cent- advalorem 29. Minerals and Lubricant oil- Rs. 5/- per Quintal 30. Articles used for building constructio n- Rs. 2/- Cent- advalorem														
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		31. Fire clay/fire bricks etc- Rs/ 3/- cent- advalorem 32. Miscellaneous- Rs. 3/- Cent- advalorem 33. Commodities on transit pass- 10% of the octroi leviable 34. Circus Equipment- Rs. 500/- (lump sum)														
2.	Dehradun	NIL	Laden Truck (upto 3 metric ton) - Rs 10.00 Laden Truck (upto 6 metric ton) - Rs 20.00	NIL	NIL	NIL	NIL	NIL	NIL	7332940	7804953	8433161	NIL	NIL	NIL	Vehicle Entry Fee imposed by the Board from year 2019-20 and 2020-21

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			Laden Truck (above 6 upto 10 metric ton) - Rs 30.00													
			Laden Tempo (3 or 4 Wheeler) - Rs 10.00													
			Laden Station Wagon - Rs 10.00													
			Motor Bus (Laden with goods or Passengers) - Rs 20.00													
			Tractor Laden with goods - Rs 10.00													
			Tractor Trailor Laden with goods or Passengers - Rs 20.00													
			Car/Jeep Laden with Goods - Rs 10.00													

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			Scooter Rickshaw Laden with Goods - Rs 05.00													
			Jeep with Trailor Laden with Goods - Rs 15.00													
			Punjabi Cart Laden with Goods - Rs 10.00													
			Jhota Thela with one Johota Laden with Goods - Rs 10.00													
			Jhota Thela with two Johota Laden with Goods - Rs 15.00													
			Laden Bullock Cart with one Bullock - Rs 05.00													
			Laden Bullock Cart with two Bullock - Rs 10.00													

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			Laden Tonga/Bugh i - Rs 05.00													
			Laden Hand Cart driven by man - Rs 05.00													
			Tricycle and Rehri (Laden) - Rs 05.00													
			Horse, Pony(Anima l Load) - Rs 05.00													
			Motor Cycle, Scooter, Laden with Goods - Rs 05.00													
			Mini Bus (upto 16 seater) Laden with Passengers or Goods - Rs 10.00													
			Minis Bus (upto 26 Seater) Laden with Passengers or Goods - Rs 15.00													

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			Bikram Laden with Goods - Rs 05.00													
			Tractor/Com mander/Tata Mobile Laden with Goods or Passenger - Rs 10.00													
3	Lansdowne	Nil	Rs.1/- per person	Nil	Nil	Nil	Nil	Nil	Nil	3375 00	4535 89	9300 00	5701 36	7281 51	Nil	Toll Tax collected on persons only.
4.	Meerut	Nil	Toll tax rates upto 05.02.2019 and thereafter VEF collected. Taxi/Car for commercial - Rs. 25/- Light commercial Vehicle - Rs. 40/-	Nil	Nil	Nil	Nil	Nil	Nil	3250 5813	3518 9200	3623 1843 (Upt o 05.0 2.20 19 toll tax colle cted)	-	-	-	"The toll tax was collected under provisio n of 92 of CA 2006 upto 05.02.20 19 and thereafte r as per Hon'ble Supreme Court

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			Heavy commercial Vehicle - Rs. 75/- Trailers/Crane/others - Rs.100/-													order Dated 31.01.2019, the cantt board starting levying vehicle entry fee u/s 67(e) of CA 2006"
5.	Ambala	Octroi has been abolished w.e.f. 01.07.2017	N.A.	3657051	1230085 UPTO JULY 2017	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	-
6.	Dalhousie	Nil	Rs. 50/- for Bus and Truck. Rs. 35/- for Tempo traveller/Mini Bus. Rs. 25/- for all Taxies/Sumo/Qualies/Innova/NC/ Pick up vans etc. Rs. 15/- for pvt car /van jeep	Nil	Nil	Nil	Nil	Nil	Nil	4351302	4901183	6388363	5306809	3841291	806785	-

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			etc. Rs. 60/- for heavy vehicle (Tralla). Any other vehicles not specified above @ Rs. 60/-. Private car owner Rs. 300/- p.a for yearly permit.													
7.	Ferozepur	Collection of Octroi is stopped from July 2017	At present Toll Tax is not being collected by the Cantonment Board, instead Vehicle Entry Fee is levied.	4096 9792	8946 562 (till 30.06.2017)	N.A.	N.A.	N.A.	N.A.	6874 411	1391 4845	2.2E +07	1758 3410 (UP TO 31.12.2019)	N.A.	N.A.	The vehicle entry fee levied w.e.f Dec 2019 in place of Toll Tax
8.	Jalandhar	Collection of Octroi is stopped wef. 01.07. 2017	N.A.	5516 7547	2450 3231 (till 30.6.2017)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	-
9.	Khasyol	NIL	(i) Truck unloaded Rs. 15/- per trip.	NA	NA	NA	NA	NA	NA	4170 000	4336 723	5032 999	5283 000	2704 842	532500	-

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			(ii) Motor Truck (loaded) Rs. 25/- per trip (iii) Motor Buses Rs. 20/- per trip (iv) Taxi Rs. 15/- per trip (v) Advertisement van Rs. 35/- per trip (vi) Any other vehicle kept for commercial purpose Rs. 15/- per trip.													
10.	Babina	Nil	(i) Laden Bus- Rs. 15.00 (ii) Laden Truck- Rs. 15.00 (iii) Laden Auto Rickshaw - Rs. 5.00 (iv) Laden Tractor with Carrier Trolley - Rs. 10.00	NA	NA	NA	NA	NA	NA	7454 15	2572 45	6024 35	5471 00	1854 15	37710	-

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			(v) Laden Advertiseme nt Car Vehicle - Rs. 100.00 (vi) Laden Matadore - Rs. 10.00													
11.	Dehu Road	Octroi is not being collected	Toll Tax is not being collected by the Cantonment Board, instead Vehicle Entry Fee is levied.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
12.	Deolali	3% Value of Goods	Nil	4,05, 74,4 47	1,11, 53,4 85	0	0	0	0	0	0	0	0	0	0	The collectio n of octroi has been stopped w.e.f. 01.07.20 17.
13.	Jhansi	NA	At present Toll Tax is not being collected by the Cantonment Board,	NA	NA	NA	NA	NA	NA	3677 250	4094 245	3532 100	NA	NA	NA	Toll Tax is stopped w.e.f. 07.03.20 19 by orders of the

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			instead Vehicle Entry Fee is levied.													Hon'ble Supreme Court of India. Vehicle Entry Fee is levied w.e.f. 05.08.20 19.
14.	Kamptee	Octroi is not being collected	Toll Tax is not being collected by the Cantonment Board, instead Vehicle Entry Fee is levied.	1676 9817	2343 198	0	0	0	0	0	0	0	0	0	0	Kamptee Cantonm ent Board collects vehicle entry fees.
15.	Khadki	Octroi is not being collected	Toll Tax is not being collected by the Cantonment Board, instead Vehicle Entry Fee is levied.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	Only vehicle entry fees is collected .

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16.	Nasirabad	Collection of Octroi is stopped from July 2017	NA	7315296	1978600	NIL	NIL	NIL	NIL	NA	NA	NA	NA	NA	NA	The collection of octroi has been stopped w.e.f. 01.07.2017 due to implementation of GST.
17.	Secunderabad	Collection of Octroi is stopped from July 2017 due to introduction of GST	(1) Motor Vehicles Upto 1 tonneRs. 10.00 1 tonne to 5 tonne - Rs. 30.00 5 tonne to 10 tonne - Rs. 50.00 Above 10 Tonnes - Rs. 100.00 Two Wheeled . 0.25-I-G 0-4-0 Elephant ... 0.25-I-G 0-4-0 Loaded Animal. 0.06-I-G 0-1-0	45003705	7800000	0	0	0	0	66590988	57403469	7.6E+07	1.21E+08	80047408	10024000	-
