

Kolhapur Municipal Corporation Cess Rates

cess item no.	cess sub item no	Description of Goods	Maximum rates of cess Percent	Existing cess rate Percent
Class 1-Articles of food and drink.				
1		Grain, flour, pulses and cereals of all sorts including parched gavar, soyabean, parched grain, and paddy	4.00	1.00
2 a		suger	2.00	2.00
2 b		Gur of all sorts	2.00	1.00
3		Wines and sprits and beer	10.00	7.00
4		ghee	5.00	4.00
5		Vansapati and hydrogenates oils	4.00	2.00
6		Tea, coffee and coffee seeds	4.00	3.00
7		Saffron	7.00	6.00
8		Edible-bacon and hams, table butter other than table butter, margarine, dired or preserved fruits and excluding fresh fruits and betal nuts, canned fish, cheese, confectionery, jams and jellies, milk condensed and preserved, ice cream, all sorts of farinaceous foods, pickles, cocoa, cocoa beans and chocolates, biscuits and cakes, lard or edible animal fat, mawa, milk cream, chakka, fruit juice, syrups and all beverages glucose, destrose or any fruit sugar, preserved provisions, baking or cury powder, saccharin, all kids of food colcours and essence gloucose of all other kinds malt extract, honey, papad, potato wafers, meat fresh or preserved for whatever use and all kinds of food or drink not specifically provided for executing whole milk or tonned milk of skim milk powder	7.00	5.00
9		Dates dry	6.00	4.00
10		Dates wet	4.00	4.00
11		Chillies, turmeric, dhania, methi or suva, whole or powdered, tamarind seed whole or separated	3.00	3.00
12		Poultry, eggs and flesh of poultry	2.00	2.00
13		coconut in shell, separated kernal of coconut and copra	1.00	1.00
14		whole milk, tonned milk and skimmed milk powder and curds	5.00	5.00
15		Oil seeds of edible oils and edible oils	4.00	2.00
Class II - Animals				
16		Sheeps, gots, lambs and kids	1.00	1.00
17		Oxen, cows, buffaloes, calves and horses	1.00	1.00
18		pigs	1.00	1.00
19		All animals, wild beasts, domestic pets those to which entries 16,17 and 18 of schedule A apply	10.00	1.00
20		Animal bones, horns and hooves	2.00	2.00
Class III – Articles used for fule, lighting, washing and industrial use				

21	Charcoal, cola and coke	4.00	4.00
22	Crackers, fireworks and their components, calcium carbide and safely fuses	7.00	6.00
23	Chandeliers, globes chimneys, electric bulbs and articles for electric or gas lighting	6.00	4.00
24	Soap of all kinds, boot and metal polish	4.00	3.00
25	Potash, ritha, soda, alum, saline substances, shikakai, washing soda caustic soda, refined salt patre, phenyle and substances used in washing clothes, floor and utensils	4.00	4.00
26	Oil seeds of inedible oils	4.00	3.00
27	Inedible vegetable oils	4.00	3.00
28	Methylated and denatured spirits and industrial alcohols	6.00	4.00
29 a	Mineral oils of all sorts, diesel, oil, petrol, aviation, spirit all kinds of lubricating oils, white oil, spindle oil, furnance oil, petroleum products including naturals gas and liquefied petroleum gas, mava oil, sevasol, solvent oil, other fuel oils used as insecticides natural gasoline, paints solutions and compositions oils (but nothing hereinbefore contained shall include kerosene and	5.00	4.25
29 b	Crude oil	5.00	4.00
29 c	Grease and petroleum jelly	5.00	4.00
Class IV – Articles used in construction of building , Roads and other structures and articles made of wood and cane			
30	Cement of all sorts	4.00	4.00
31	coaltars asphalt, bitumen flooring stone, manganese, emery stone or powder, chalk powder, stone chips, Agra stone, stone for building, clinker and coalash	4.00	4.00
32	Glazed bricks, tiles marble pieces, fire bricks, all kinds of roofing tiles, flooring tiles china mosaic chips, mosaic marble, mosaic or terrazzo tiles, earthen pipes, china pipes, and asbestos cement sheets	5.00	5.00
33	Paints distemper and colour washes used for painting buildings, varnish, boiled lines oil, turpentine, zinc oxide and red oxide.	5.00	5.00
34	Yellow earth and earth of any other kind except red earth.	4.00	2.00
35	Glass, glassware, chinawarc, enamelwarc, all kinds of crockery used for construction or decoration of buildings and sanitary fittings, metal valves, brass cocks and their fittings.	4.00	4.00
36	Roofing felt.	5.00	5.00
37	Timber, bailies, cane and articles made of any of them, doors, windows, frames, furniture's, pets, staircases, sandal wood and articles made of such wood.	6.00	5.00
38	Plywood, soft boards, hard boards masonite or any other kind of wood of whatever composition prepared by artificial process and article mad thereof.	6.00	5.00
Class V-Perfumes, Toilet Requisites, Colours and Household Goods.			

39 a	Hair oil, perfumed oils, perfumery of all kinds, scents, altars, scented material, aromatic chemicals, toilet incense sticks; toilet requisites of all kinds, shaving cream, shaving sticks, tooth powder, tooth paste, pomade, comb, brushes, looking glasses, hairpins, breeches, garters and suspenders	5.00	5.00
39 b	Scissors, razors, safety razors, blades, knives, pen knives, spoons, forks, cutlery of all kinds, needles of all sorts, locks and keys, stoves and petromax and their parts and accessories and hardware articles.	4.00	4.00
39 c	Laces, tapes, rings of wood and metal, embroidery articles, celluloid and celluloid articles, beads of all sorts, imitation pearls, articles of imitation jewellery, plastic and plastic goods, plastic powder, bakelite and bakelite goods.	4.00	4.00
40 a	Imitation ornaments.	6.00	5.00
40 b	Toys of all kinds.	4.00	3.00
41	Crockery of all sorts.	4.00	4.00
42	Glass and glassware including bangles, bottles, articles of china and porcelain wares and earthen wares (excluding articles used for construction or decoration of buildings).	4.00	3.00
Class VI- Tobacco Requisites.			
43	Cigar and Cigarette holders, smoking pipes, cigarette paper, tobacco cases, pouches, cigarette and cigar cases, hukka and smoking requisites and cigarette lighters.	8.00	6.00
Class VII - Piece goods cotton, yarn and threads of all sorts and torching and sizing materials, leather and articles of leather and rubber goods.			
44	Piece goods of wool; silk linen, hemp, artificial and synthetic material and articles made up purely or partly of any of the above material not (otherwise specified, 100 per cent. Cotton fabric, readymade garments made out of 100 per cent. Cotton fabrics, hosiery goods made out of 100 per cent. Cotton fabrics, sanitary towels, napkins, disposable baby diapers, cotton beds and pillows and surgical cotton.	3.00	3.00
45	Cotton ginned or unginned	4.00	2.00
46	Cotton waste, yarn waste and hard waste.	4.00	2.00
47	Raw or unspun wool hemp, jute, coconut and other fibres and rope and articles made thereof.	4.00	3.00
48	Yarn and threads of all sorts.	5.00	3.00
49	Starches of all sorts, sargo, rice and flour, arrowroot tapioca and its flour, tamarind powder, farina starches and sizing materials, tallow, sizing oils and such substitutes.	4.00	3.00
50	Hides and skins.	4.00	3.00
51	Lather including harness, saddles, bags, boxes, shoes, chapels, slippers, sandles, straps and all articles made of leather.	4.00	3.00
52	Rubber tyres and tubes	4.00	3.00
52 a	Rubber, rubber goods, gatta. purcha and articles made thereof (Wholly or partly) rubber solution and latex.	4.00	3.00
52 b	Raw Rubber	4.00	3.00
Class VIII- Metals and articles made of metals.			

53	Iron and Steel		
53 a	(a) Pig, iron,	3.00	3.00
53 b	(b) Blooms, billets and slabs,	4.00	3.00
53 c	(c) Structural- (i) Joints, (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 galvanized sheets, plain or corrugated, (ix) plates, ordinary mild steel including boiler and high tensile ship building or bullet proof, (x) bars and rods, (xi) bolts, nuts, washers rivets and such other articles, (xii) wire barbed, telegraph or other kind of black galvanized, (xiii) wire nails, (xiv) spring steel, vehicular or flat bars, (xv) hoops and strips, and (xvi) pipes.	4.00	3.00
54	Iron and steel-Scrap.	4.00	2.00
55	Iron and steel -any other articles manufactured from iron or steel other than cutlery, hardware and machines or machines parts not specifically provided for.	4.00	3.00
56	Machinery and their components and spares	4.00	3.00
56 a(i)	Electric machinery for generation, transmission and distribution and motors and generators and their components and	4.00	4.00
56 a(ii)	Electric goods including cells batteries and copper strips, horn electric,	4.00	4.00
56 a(iii)	Electric fittings and material	4.00	4.00
56 a(iv)	Electrical domestic appliances,	4.00	4.00
56 a(v)	Electrical machinery of all kinds, control sets, switch-gear, generators, alternators and dynamos, motors, transformers and turbo generating sets	4.00	4.00
56 b	Agricultural machinery and parts.	4.00	3.00
56 c	Oil engines, diesel engines, steam engines, petrol and gas engines and machines worked by hydraulic pressure and their parts.	4.00	3.00
56 d	Tools of all kinds.	4.00	3.00
56 e	Printing press machines and spares	4.00	3.00
56 f	Any other machinery, its components and spares not specifically provided for.	4.00	3.00
57	Vehicles-		
57 a	Motor cars, motor cycles, chassis and lorries	5.00	3.00
57 b	Bicycles, perambulators, carriages, all kind of vehicles and their components and spares.	4.00	3.00
58	Instruments, apparatus, appliances and part thereof-	4.00	4.00
58 a	Sewing machines, clocks and watches and typewriters and their spares.	4.00	3.00
58 b	Radio radiograms, television set or apparatus, loudspeakers and gramophones, amplifiers, wireless goods, video cassette recorders, video cassette players, all kinds of electronics goods their components and spares.	5.00	4.00
58 c	Photographic machinery, photo goods and materials including photographic chemicals, films and mounts and then components and spares.	5.00	4.00

58 d	Cine, projection machinery, their components spares and material used therein.	5.00	4.00
58 e	Surveying apparatus.	5.00	4.00
58 f	Scientific appliance.	5.00	4.00
58 g	Optical goods, their spares and accessories, surgical instruments and hospital requirement including their spares and accessories	5.00	3.00
58 h	Mill and gin stores including crucibles, cotton ropes and spares.	4.00	3.00
58 i	All kinds of apparatus, appliances and spares	4.00	3.00
59	Non-ferrous metals that is to say brass, copper, tin, aluminum, lead, zinc, germansilver, stainless steel their alloys wire-wares and sheets, ingots and circles etc.	4.00	3.00
	IX- Miscellaneous Class.		
60	Dyes tans indigo and all colouring matter including printing paste, inks and industrial paints.	5.00	5.00
61	Paper-		
61 a	(a) Newsprints	7.00	3.00
61 b	(b) Card boards, straw-boards, grey boards and mill-boards.	7.00	3.00
61 c	(c) All kinds of paper of whatever composition and thickness.	7.00	3.00
62	Lac and cork and articles made thereof	4.00	4.00
63	Sculptured articles of wood ston clay or metal, other articles and earthenware.	4.00	4.00
64	Chinaware, porcelainware and electric insulators not otherwise specified.	4.00	4.00
65 a	Cinema films, all film raw.	7.00	6.00
65 b	Cinema films processed and reels	7.00	6.00
66	Molasses	7.00	6.00
67	Books and periodicals including almanacs, panchangs and time-tables for passanger transport services, catalogues, all publications which publicize goods, services and articles for commercial purposes, race cards, account books, diaries, calendars, office files, and documents, answer books (blank or used), tags, wedding cards, greeting cards, invitation cards, post cards, picture-post cards, cards for special occasions, visiting cards, photo albums, stamp albums made of paper, saying cards and newspapers.	3.00	3.00
68	Cattle-feed including fodder and concentrates meant exclusively for cattle, cotton seeds, oil cake and feed supplements.	2.00	1.00
69	Bidi leaves.	2.00	1.00
70	Firewood, bamboo and articles made of bamboo except toys.	2.00	2.00
71	Fish, fresh and dry, and fish oils.	2.00	1.00
72	Fresh flowers, fresh vegetables, potatoes, sweet potatoes, elephant's foot (Yam) ginger, onions, garlic, fresh fruits and betel nut.	1.00	1.00
73	Pan, tambul, vida or patti, prepared from betel leaves.	2.00	1.00

74	Plantain leaves, palas leaves, patraval, dron.	1.00	1.00
75	Salt.	3.00	1.00
76	Slates and slate pencils, chalk-sticks and crayons, exercise and drawing woks, lead pencils, orrerries and their parts, fountain pens, ball pens, stylograph pens, propelling pencils and refill.	3.00	3.00
77	Sugarcane.	2.00	1.00
78	Water-mineral, medicinal, distilled or demineralised water, water for injection and plain acqua excluding aerated water.	4.00	4.00
79	Flower seeds, fruit seeds, vegetable; seeds, seeds of Lucerne and other fodder grass, seeds of the canna, hemp, bulb ^ms, hizomes, suckers and tubers (including edible tubers), bud grafts, cuttings, grafts, layers, seedlings and plants.	2.00	1.00
80	Poultry feed and concentrates exclusively meant for poultry of other birds.	3.00	1.00
81	Safely matches (excluding matches ordinarily used as fire works).	5.00	3.00
82	Sports goods, gymnasium goods, marbles, pebbles and musical instruments.	4.00	3.00
83	Insecticides excluding oils used as insecticides, pesticides, fungicides and weedicides.	4.00	4.00
84	Ice and dry ice.	3.00	1.00
85	Fowls of all sorts, ducks and birds.	3.00	1.00
86	Human hair and animal hair.	5.00	4.00
87	Mercury.	4.00	4.00
88	Bee wax, baby berry wax and wax excluding petroleum wax.	3.00	3.00
89	Brooms.	3.00	3.00
90	Vitamins.	6.00	4.00
91	Kerosene.	4.00	2.00
92	Red earth.	4.00	2.00
93	Cotton yarn used for handlooms and handloom cotton cloth.	5.00	3.00
94	All articles other than specified in the preceding entries of this Schedule.	4.00	4.00
94 A	Gold, Gold Ornaments, Silver, Silver Ornaments, Dimand, dimand Ornaments and other precious stone, metals ornamement and articles made thereof.	4.00	1.00