

**WEST BENGAL DUTY ON INTER-STATE RIVER VALLEY
AUTHORITY ELECTRICITY ACT, 1973**

7 of 1973

[19th March, 1973]

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**WEST BENGAL DUTY ON INTER-STATE RIVER VALLEY
AUTHORITY ELECTRICITY ACT, 1973**

7 of 1973

[19th March, 1973]

An Act to provide for the levy of duty on the consumption, in West Bengal, of energy generated, distributed, sold or consumed by an inter- State river valley authority and for matters connected therewith or incidental thereto. WHEREAS it is expedient to provide for the levy of duty on the consumption, in West Bengal, of energy generated, distributed, sold or consumed by an inter-State river valley authority and for matters connected therewith or incidental

thereto; It is hereby enacted as follows:

1. Short title, extent and commencement :-

(1) This Act may be called the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.

(2) It extends to the whole of West Bengal.

(3) It shall be deemed to have come into force on the 1st day of February, 1958.

2. Definitions :-

In this Act, unless the context otherwise requires,

(a) "consumer" means any person, other than a distributing licensee, who is supplied with energy by a licensee;

(b) "energy" means electrical energy generated, distributed, sold or consumed by an inter-State river valley authority;

1(b1) "energy charge" means the amount charged (whether as energy charge or some other charge) by an inter-State river valley authority or licensee for the supply of energy to a consumer before deduction of rebate, if any, allowed by the said authority or the licensee, as the case may be, for payment on or before such date as may be specified by the said authority or the licensee, as the case may be;

2(b2) "gross charge" means the aggregate amount of energy charge and fuel surcharge, if any, made by an inter-State river valley authority or licensee for the supply of energy;

(c) "inter-State river valley authority" means an authority established by or under any law in force immediately before the commencement of the Constitution of India or any law made by Parliament for regulating or developing any inter-State river valley or river;

(d) "licensee" means any person licensed under Part II of the Indian Electricity Act, 1910, to supply energy and includes any person who has obtained the sanction of the State Government under section 28 of that Act and also includes the West Bengal State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948;

2 (d1) "net charge" means the amount of gross charge that remains after deduction therefrom of any rebate referred to in clause (b1) or refund of fuel surcharge, if any;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "Schedule" means a Schedule to this Act.

1. Clause (b1) inst. by W. B. Act 16 of 1993.

2. Clauses (b2) and (d1) inst. by W. B. Act 16 of 1993.

3. Duty on units of energy consumed :-

There shall be charged, levied and paid to the State Government a duty (hereinafter referred to as "electricity duty") [on the net charge for energy consumed or the units of energy consumed, as the case may be,] at the rates in force from time to time as specified in the First Schedule:

Provided that electricity duty shall not be leviable ¹ [on the net charge for energy consumed or the units of energy consumed, as the case may be,]-

(a) by any Government, except to the extent specified in the Second Schedule;

(b) by, or in respect of, any

(i) railway administration as defined in the Indian Railways Act, 1890;

(ii) inter-State river valley authority;

(iii) local authority;

(iv) institution or class of persons specified in the Second Schedule, except to the extent specified in the Second Schedule;

(c) in any

(i) place of public worship, public burial or burning ground or other place for the disposal of the dead;

(ii) premises declared by the State Government to be used exclusively for the purposes of public charity;

(iii) vessel, whether sea-going or inland.

1. Words subst. for the words "on the units of energy consumed" by W. B. Act 16 of 1993.

4. Payment of electricity duty :-

In the case of energy which is

(a) received by a licensee and supplied by him to consumers, the licensee shall collect and pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the ¹ * * * * energy supplied by him to consumers and the duty so payable shall be a first charge on the amount recoverable by such licensee for the energy supplied by him to consumers and such amount shall be deemed to be a debt due by him to the State Government:

Provided that such licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover any amount due to him from the consumer;

(b) received by any other person (not being an employee of an inter- State river valley authority or any other person in the occupation of any premises owned or controlled by such authority) who, having obtained such energy directly from an inter-State river valley authority, either consumes such energy or distributes such energy, whether wholly or partly, to any other person, the first mentioned person shall pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the * * * * energy received by him;

(c) supplied by any inter-State river valley authority, to its employees, or to any other person, in the occupation of any premises owned or controlled by it, such authority shall pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the ² * * * * energy so supplied by it.

1. Words "units of omitted by W. B. Act 16 of 1993.

2. Words "units of omitted by W. B. Act 16 of 1993.

5. Right to recover electricity duty in respect of energy supplied to certain persons :-

(1) Where any energy

(a) received by a person (other than a licensee) is supplied by such person to any of his employees or to any other person, or

(b) is consumed by an inter-State river valley authority by supplying it to any premises owned or controlled by it, which is in

the occupation

(i) of any of its employees for residential purposes, or

(ii) of any other person, or

(iii) of both, such person or authority shall be entitled to recover an amount, equal to the amount of the electricity duty payable under section 3, from the employee or other person to whom such energy was supplied:

Provided that nothing shall be recoverable under this subsection from an employee referred to in clause (a) or clause (b), if the employee has not used in any one month more units of energy than the units exempted, in the case of a consumer, under clause (6) of the Second Schedule.

(2) Where an amount equal to the amount of the electricity duty payable under section 3 in respect of any energy used by an employee is not recoverable from him by reason of the proviso to sub-section (1), the person (other than a licensee) or an inter-State river valley authority, as the case may be, supplying such energy, shall, notwithstanding anything contained in clause (b) or clause (c) of section 4, be entitled to deduct, the amount not so recoverable, from the amount of the electricity duty payable by him or it under section 3.

(3) The person referred in clause (b) of section 4 or the inter-State river valley authority referred to in clause (c) of section 4 shall be entitled to remission of duty payable by him or by it in respect of the amount which he or it has been unable to recover under sub-section (1).

(4) Every authority or person referred to in this section shall, for the purposes of determining the amount liable to be deducted under sub-section (2) or the amount of remission of duty under sub-section (3) maintain such records and registers as may be prescribed.

6. Power of licensee to recover electricity duty from consumers :-

(1) Where any consumer fails or neglects to pay at the prescribed time and in the prescribed manner the amount of electricity duty due from him, the licensee may, without prejudice to the rights of the State Government to receive the amount under section 9, and

after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person, and he may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

(2) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the State Government on the amount of the duty collected and paid by him under section 4.

7. Obligation of licensees to keep books of account and submit returns :-

A licensee, who is liable to pay electricity duty under section 4, shall, unless he is exempt from payment of such duty under the proviso to section 3, keep books of account in the prescribed form and submit to the State Government or to the prescribed officer returns on the prescribed form at the prescribed time, showing the units of energy ¹ [and the gross charge, fuel surcharge and net charge for energy,] supplied, received or consumed by him, as the case may be, and the amount of duty payable thereon and recovered or paid by him under section 4.

1. Words inst. by W. B. Act 16 of 1993.

8. Inspecting officers :-

(1) The State Government may, by notification in the Official Gazette, appoint inspecting officers to inspect books of account required by section 7 to be kept and such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Act and the rules made thereunder.

(2) Every officer appointed under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

9. Recoveries :-

Any sum due on account of electricity duty if not paid at the prescribed time and in the prescribed manner, shall be recoverable as a public demand

(a) in the case of energy supplied by a licensee, at the discretion of the State Government, either from the consumer, or, subject to the

proviso to clause (a) of section 4, from the licensee;

(b) in the case of other energy, from the person or inter-State river valley authority liable to pay such duty under clause (b) or clause (c) of section 4.

10. Penalties :-

(1) If a licensee required by section 7 to keep books of account or to submit returns fails to keep such books in the prescribed form, or to submit such returns in the prescribed form or at the prescribed time, such licensee shall be liable, on conviction before a Magistrate, to a fine not exceeding one thousand rupees.

(2) If any person intentionally obstructs an inspecting officer appointed under section 8 in the exercise of his powers and the discharge of his functions under this Act and the rules made thereunder, he shall be liable, on conviction before a Magistrate, to a fine not exceeding one thousand rupees.

11. Power to make rules :-

(1) The State Government may, subject to the provisions of sub-section (3), make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely :

(a) the time and manner of payment of electricity duty under section 4 or section 5;

(b) the form of the books of account to be kept, the times at which, the form in which and the officer to whom, returns required by section 7 shall be submitted;

(c) the duties and powers of an inspecting officer; and

(d) any other matter which is required to be, or may be, prescribed.

(3) No rules shall be made under this section to effect the rates and other incidents of the electricity duty payable under section 3.

(4) In making a rule under this section the State Government may provide that a breach thereof shall be punishable with a fine not exceeding one thousand rupees.

12. Collections of arrears in instalments :-

Any duty which is payable under section 3 for the consumption of energy at any time during the period commencing on the 1st day of February, 1958, and ending on the 31st day of March, 1970, shall be paid to the State Government in six equal annual instalments.

13. Validation of levy or recovery of electricity duty under Bengal Act 10 of 1935 :-

If any electricity duty leviable or sum recoverable under the provisions of this Act, has, prior to the publication of this Act, been levied or recovered under the provisions of the Bengal Electricity Duty Act, 1935, such duty or sum shall be deemed to have been validly levied or recovered as if such levy or recovery were made under the provisions of this Act.

14. Repeal and savings :-

(1) The West Bengal Duty on Inter-State RiverValley Authority Electricity (Re-enacting) Act, 1972, is hereby repealed.

(2) Anything done or any action taken (including any appointment or rule made, any proceedings commenced, any penalty incurred or any punishment awarded) under the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1971, or under the said Act as re-enacted by the West Bengal Duty on Inter-State River Valley Authority Electricity (Re-enacting) Act, 1972 shall continue to be in force and shall be deemed to have been done, taken, made, commenced, incurred or awarded, as the case may be, under this Act.

SCHEDULE 1

Rates of Electricity Duty

SCHEDULE 1

(See Section 3.)

Rates of Electricity Duty

PART A

[For industrial purposes]

section 1

Rates in force from the 1st February, 1958 to the 28th March, 1966

(1) In respect of every premises not falling under article (2),

(a) when the net charge of the licensee for the supply of energy for the purposes of lights, or fans, or both, does not exceed nineteen paise for each unit of energy consumed, the rates of electricity duty shall be as follows, namely :

in the case of a consumer whose consumption of energy during the month to which the calculation of electricity duty relates,

(i) does not exceed fifteen units Nil,

(ii) exceeds fifteen units but does not exceed fifty units three paise for each unit of energy consumed,

(iii) exceeds fifty units six paise for each unit of energy consumed,

(b) In other cases three paise for each unit of energy consumed.

(2) In respect of every premises where the supply of energy is unmetered,

by a licensee for

	Paise per mensem.
Every lamp of less than 30 watts	12
Every lamp of 30 watts or more but less than 40 watts.	19
Every lamp of 40 watts or more but less than 60 watts.	25
Every lamp of 60 watts or more but less than 100 watts.	37
And for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp.	6

SCHEDULE 2
SCHEDULE

SCHEDULE 2

(See proviso to section 3.)

Exemptions

- (1) Any Government, save in respect of premises used for residential purposes;
- (2) a railway administration, save in respect of premises used for residential purposes;
- (3) an inter-State river valley authority, save in respect of premises used for residential purposes;
- (4) a local authority, save in respect of premises used for residential purposes;
- (5) a hospital or dispensary which is not maintained for private gain;
- (6) any consumer using in any one month not more than

(a).fifteen units of energy, during the period to the 16th November, 1967, or

(b).twenty-five units of energy, during the period commencing with the 16th November, 1967;

(7) any consumer, being a landlord, or other person who supplies energy to one-roomed or two-roomed shops or tenements in any one building, in respect of the energy supplied to any such shop or tenement in which have been used in any one month not more than

(a).fifteen units of energy, during the period prior to the 16th November, 1967, or

(b).twenty-five units of energy, during the period commencing with the 16th November, 1967.

(8) a newly set up industrial unit, save in respect of premises used for residential purposes, for a period of five years from the date of its first commercial production.

Explanation.

(1) For the purposes of exemption (b) in the premises referred to [in article (3) of Section V of Part B] of the First Schedule every 10 watts shall be deemed to consume one and a half units in a month.

(2) For the purposes of exemption (7), whether more than fifteen units, or, as the case may be, twenty-five units, of energy have been used in any one month in any shop or tenement for which there is no meter or sub-meter shall be determined by dividing the total number of units supplied during that month to such shops or tenements in the building by the number of such shops or tenements therein.

(3) For the purposes of exemption (8), a sick industrial unit or a closed industrial unit, after being rehabilitated or revived, shall be deemed to be a newly set up industrial unit.