

**Bihar Electricity Supply Undertakings (Acquisition) Act,
1979**

5 of 1979

[21 March 1979]

CONTENTS

1. Short title, extent and commencement
2. Definitions
3. Application
4. Vesting date
5. Transfer of undertakings
6. Gross amount payable to licensee
7. Vesting of undertakings
8. Effect of transactions not bona fide
9. Deduction from the gross amount
10. Manner of payment of net amount
11. Provision regarding existing staff
12. Inventory of assets and information
13. Power of entry
14. Penalties
15. Offences by Corporation
16. Protection of Action
17. Bar to jurisdiction of Court
18. Effect of other laws
19. Power to remove difficulties
20. Arbitration
21. Power to make rules
22. Repeal and Saving

SCHEDULE 1 :- SCHEDULE I

**Bihar Electricity Supply Undertakings (Acquisition) Act,
1979**

5 of 1979

[21 March 1979]

PREAMBLE

An Act to provide for the acquisition by the State Government of the electricity supply undertakings in the State of Bihar for public purposes in pursuance of the Directive Principles of the State Policy

contained in Article 39 of the Constitution of India.

Be it enacted by the Legislative of the State of Bihar in the twenty ninth year of the Republic of India as follows:-

1. Received assent on 3.2.1979 and published in Bihar Gazette (ex. ord.) dated 21.3.1979.

1. Short title, extent and commencement :-

(1) This Act may be called the Bihar Electricity Supply Undertakings (Acquisition) Act, 1979.

(2) It extends to the whole of the State of Bihar.

(3) It shall come into force at once.

2. Definitions :-

In this Act, unless the context otherwise requires,-

(a) "Annual Account" means the statutory account of the undertakings rendered to the Government annually under and in accordance with the Electricity Act;

(b) "Board" means the Bihar State Electricity Board constituted under Section 5 of the Electricity (Supply) Act, 1948;

(c) "Document" in relation to an undertaking includes its books, accounts, registers, maps and plans ;

(d) "Electricity Act" means the Indian Electricity Act, 1910 (Act IX of 1910);

(e) "Electricity Supply Act" means the Electricity (Supply) Act, 1948 (Act L.V.I of 1948) ;

(f) "Fixed assets includes works, spare parts, stores, tools, meters and other vehicles, office equipment and furniture;

(g) "State Government" means the Government of the State of Bihar;

(h) "Licensee" means the person or Company granted license under Part II of the Indian Electricity Act, 1910 and shall include the following namely

(1) Ranchi Electric Supply Co. Ltd., Ranchi;

(2) Muzaffarpur Electric Supply Co. Ltd., Muzaffarpur;

(3) Darbhanga Laheriasarai Electric Supply Corporation Ltd., Darbhanga;

(4) Bhagalpur Electric Supply Co. Ltd., Bhagalpur;

(5) Chaibasa Electric Supply Company, Ltd. Chaibasa;

(6) Jugsalai Electric Supply Company, Ltd. Jugsalai;

(7) Chirkunda Electric Supply Co. Ltd., Chirkunda;

(8) Sijua (Jharia) Electric Supply Co. Ltd., Dhanbad;

(9) Dishergarh Power Supply Co. Ltd., Dishergarh;

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

(j) "Undertaking" means the different Electricity Supply undertakings owned and managed by the licenses referred to in clause (h);

(k) "Works" include electric supply lines, sub-station, generation stations unless expressly excluded from being taken over under the terms of the license and also includes the land, buildings, machinery apparatus required to supply energy by the licensee ;

(l) Words and expressions used in this Act which are not defined herein shall have the same meanings as are respectively assigned to them in the Electricity Act or the Rules framed there under.

3. Application :-

(1) This Act shall apply to all the undertakings.

(2) Any notice given under any of the provisions of the Electricity Act or the Electricity Supply Act to the licensee for the purchase of the undertaking and in pursuance of which the undertaking has not been purchased before the commencement of this Act the notice shall lapse and be of no effect.

Explanation.-There shall be no obligation on the part of the State Government or the Board to purchase any undertaking in pursuance of any notice given as aforesaid, nor shall service of such notice be deemed to prevent the State Government from taking any proceeding de novo in respect of the undertaking under this Act.

4. Vesting date :-

All the undertakings shall be deemed to have been acquired by and vested in the State Government, on the date of promulgation of the Bihar Electricity Supply Undertakings(Acquisition) Ordinance, 1975 (Bihar Ordinance No. 140 of 1975) at 11.30 p.m.

5. Transfer of undertakings :-

The State Government may, by an order in writing, transfer the undertaking acquired under this Act to the Board or to a public sector undertakings on such terms and conditions, as may be specified therein, and on such transfer the undertaking together with all assets, liabilities, rights and obligations which by virtue of this Act have vested in the State Government, shall thereupon vest in the Board or in the Public Sector Undertakings, as the case may be.

6. Gross amount payable to licensee :-

(1) The gross amount payable to a licensee shall be the aggregate value of the amounts specified below:-

(i) the book value of all completed works in beneficial use pertaining to the undertaking and taken over by the State Government or the Board, as the case may be (excluding works paid for by the consumers) less depreciation calculated in accordance with Schedule I to this Act;

(ii) the book value of all works in progress taken over by the State Government or the Board as the case may be, excluding works paid for by the consumers or prospective consumers;

(iii) the book value of all stores not in use including spare parts taken over by the State Government or the Board, as the case may be, and in the case of used stores and spare parts, if taken over, such sum as may be decided upon by the State Government or the Board, as the case may be :

(iv) the book value of all other fixed assets in use on the date of vesting and taken over by the State Government or the Board, as the case may be, less depreciation calculated in accordance with

Schedule I to this Act;

(v) the amount due to the licensee from the consumers for the energy supplied by him up to the date of vesting.

Explanation 1.-For the purpose of determining the amount due to the licensee under clause (v), the State Government or the Board shall arrange to have the meter readings of all the consumers taken within fifteen days of the date of vesting and the consumption of energy for the period between the last reading taken by the licensee and the date of vesting shall be determined on pro rata basis. Fifty per cent of the amount due from the consumers for maximum demand charges for the month in which the date of vesting falls shall be paid to the licensee. The remaining 50 per cent of the amount shall vest in the Government or the Board, as the case may be.

(vi) the amount due from consumers in respect of every hire-purchase agreement referred to in clause (ii) of sub-section (1) of Section 7 less a sum which bears to the difference between the total amount of the installments and the original cost of the material or equipment, the same proportion as the amount due bears to the total amount of the instalments;

(vii) any amount paid actually by the licensee in respect of every contract referred to in clause (ii) of sub-section (1) of Section 7.

Explanation 2.-The book value of any fixed asset means its original cost and shall comprise-

(a) the cost incurred by the licensee for the assets including the cost of equipment or materials, cost of delivery, labor and other incidental charges properly incurred in erecting and bringing the assets into beneficial use as certified by the Special Officer appointed by the State Government or the Board as the case may be, under Section 10, the book value of the fixed assets of the licensee put into beneficial use on or before 31st March, 1958, as

shown in the books of the undertaking shall be taken as the book value of the fixed assets of the licensee up to that date; the cost of fixed assets of the licensee put into beneficial use or in the process of being put into beneficial use during the period commencing from the 1st April, 1958 up to the date of vesting, shall be determined on the basis of the cost of similar assets, incurred by the Board during each corresponding financial year or the cost of the fixed assets brought into beneficial use as shown in the books of the undertaking, whichever is less;

(b) the cost of supervision actually incurred but not exceeding fifteen per cent of the cost of labor referred to in clause (a) of the Explanation:

Provided that before deciding the amounts under this sub-section, the licensee shall be given an opportunity by the State Government or the Board, as the case may be, of being heard, after giving him a notice of at least 15 days therefore.

(2) In addition, a sum equal to 10 (ten) per cent of the amount assessed under clauses (i) to (iv) of sub-section (1) shall be paid to the licensee by the State Government or the Board, as the case may be.

(3) If any asset has been acquired by the licensee after the expiry of the period to which the latest annual statutory accounts relate, the book value of the asset shall be such as may be decided upon by the State Government or the Board after transfer of the undertaking to the Board:

Provided that before deciding the book value of any such asset, the licensee shall be given an opportunity by the State Government or the Board, as the case may be, of being heard after giving him notice of at least 15 days therefore.

7. Vesting of undertakings :-

(1) The property, rights, liabilities and obligations specified below in respect of the undertaking shall vest in the State Government on the vesting date:-

(i) all the fixed assets of the licensee and all the documents relating to the undertaking;

(ii) all the rights, liabilities and obligations of the licensee under hire-purchase agreements, if any, for the supply of materials, or equipments made bona fide before the vesting date;

(iii) all the rights, liabilities, obligations of the licensee under any other contract entered into bona fide before the vesting date, not being a contract relating to the borrowing or lending of money or to the employment of staff.

(2) All the assets specified in item (i) of sub-section (1) shall vest in the State Government free from any debts, mortgages or similar obligations of the licensee or attaching to the undertaking:

Provided that such debts, mortgages or obligations shall attach to the amount payable under this Act for the assets.

(3) In the case of an undertaking which vests in the State Government under this Act, the license granted to it under Part II of the Electricity Act shall be deemed to have been terminated on the vesting date and all the rights, liabilities and obligations of the licensee under any agreement to supply electricity entered into before that date shall devolve or shall be deemed to have devolved on the State Government:

Provided that where any such agreement is not in conformity with the rates and conditions of supply approved by the State Government and in force on the vesting date, the agreement shall be avoidable at the opinion of the State Government:

Provided further that the State Government or in the case of transfer of the undertaking to the Board, the Board may alter the tariff and other terms and conditions of supply of electricity to the consumers in the different areas served by the different licensees, but only on expiry of a period of twelve months from the vesting date.

(4) In respect of any undertaking to which Section 4 applies, it shall be lawful for the State Government or the authorized representative on or after the vesting date, after removing any obstruction that may be or might have been offered, to take possession of the entire undertaking, or as the case may be, the fixed assets and all documents relating to the undertaking or the Board which the State Government or the Board may require for carrying it on.

(5) All the liabilities and obligations, other than those vesting in the State Government under sub-sections (1) and (3) shall continue to be the liabilities and obligations of the licensee, after the vesting date.

Explanation.-All liabilities and obligations in respect of staff, taxes including income-tax and wealth tax, provident fund, gratuity, Employees State Insurance, industrial disputes and all other matters, up to and including the vesting date, shall continue to be the liabilities and obligations of the licensee after the vesting date.

8. Effect of transactions not bona fide :-

Where the State Government or the Board, as the case may be, is of opinion that any licensee has disposed of any fixed asset whether by way of sale, exchange, gift, lease or otherwise, or has incurred any expenditure, liability or obligation otherwise than in the normal course of events with a view to benefit unduly the licensee or some other person and thereby caused loss to the State Government or the Board as succeeding owners of the undertaking, the State Government or the Board shall be entitled to deduct from the amount payable to the licensee under this Act, an amount

which they consider to be the loss sustained by them:

Provided that before making such deduction, the licensee shall be given a notice within nine months of the vesting date to show cause against such deduction, within a period of fifteen days from the date of receipt of such notice.

9. Deduction from the gross amount :-

The State Government or the Board, as the case may be, shall be entitled to deduct the following sums from the gross amount payable under this Act to a licensee:-

- (a) the amount if any, already paid in advance;
- (b) the amount if any, mentioned in Section 8;
- (c) the amount due, if any, including interest thereon from the licensee to the Board, for energy supplied by the Board before the vesting date;
- (d) all amounts and arrears of interest, if any, thereon, due from the licensee to the State Government;
- (e) the amount, if any, equivalent to the loss sustained by the State Government or the Board, as the case may be, by reason of any property or rights belonging to the undertaking not having been handed over to the State Government, or the Board, as the case may be, the amount of such loss being deemed to be the amount which might have been realized by the State Government or the Board, as the case may be, if the property or rights had been handed over on the vesting date;
- (f) the amount of all loans due from the licensee to any financial institutions, constituted by or under the authority of the State

Government and arrears of interest, if any, thereon;

(g) all sums paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date:

Provided that the security deposit of the consumers shall be with the State Government or the Board, as the case may be, and shall be treated as such as provided under the relevant Electricity Acts and Rules;

(h) all advances from consumers and prospective consumers and all sums which have been or ought to be set aside to the credit of the consumers fund;

(i) the amounts remaining in tariffs and Dividend Central Reserve, Contingencies Reserve and the Development Reserve;

(j) the amount, if any, as specified in sub-sections (2) and (3) of Section 11;

(k) the amount, if any, relating to debts, mortgages or obligations, as mentioned in the proviso to sub-section (2) of Section 7;

(l) in respect of either the employers contribution or the employees contribution realized by the employer under the Employees Provident Fund Act, 1952, or the Employees State Insurance Act, 1948 in respect of persons employed in connection with the specified undertakings immediately before the date of vesting that the employers may have failed to pay in accordance with the respective Acts;

(m) all wages or salary, bonus or any other payments of any employee in respect of service rendered to the licensee and any compensation payable to any worker under any provisions of Chapter V-A of the Industrial Disputes Act, 1947;

(n) all sums due to any employee in respect of provident fund, pension fund or gratuity fund or any other fund established for the welfare of the employees of the licensee;

(o) all sums due in respect of any compensation or liability under the Workmens Compensation Act, 1923, in respect of the death or disablement of any employee unless such licensee, has, under such contract with the insurer as mentioned in Section 15 of the said Act, rights capable of being transferred and vested in the workmen:

Provided that before making any deduction under this section, the licensee shall be given a notice to show cause against such deduction, within a period of fifteen days from the date of receipt of such notice.

10. Manner of payment of net amount :-

(1) The State Government or the Board, as the case may be, shall appoint, by order in writing, a person having adequate knowledge and experience in matters relating to the technical matters and statutory accounts, as Special Officer to assess the net amount payable under this Act by the State Government or the Board, as the case may be, to the licensee, after making the deductions mentioned in Section 9.

(2) The Special Officer may call for the assistance of such officers and staff of the State Government or the Board or the undertaking, as he may deem fit, in assessing the net amount payable.

(3) The State Government or the Board, as the case may be, shall pay or tender payment of the amount to be determined in accordance with this Act as soon as possible together with interest on such amount from the date of vesting to the date of payment or tender of payment as aforesaid at the rate of one per centum over the average of the Reserve Bank rates between the said dates:

Provided that the State Government or the Board, as the case may be, shall not be liable to pay interest on the amount payable for the period of delay if the licensee fails to furnish or delays the furnishing of documents, information, particulars or documents as mentioned in Section 12.

(4) Where the gross amount payable to the licensee is equal to or less than the total amount to be deducted under Section 9, no payment shall be made to the licensee by the State Government or the Board as the case may be.

11. Provision regarding existing staff :-

(1) Every person who is a workman, within the meaning of the Industrial Disputes Act, 1947, and has been immediately before the vesting date, in the employment of the licensee, shall become on and from the vesting date, an employee of the State Government or the Board, as the case may be, and shall hold office or service on the same terms and conditions and with the same rights to pension, gratuity and other matters as would have been admissible to him if the undertaking had not been transferred to and vested in the State Government or the Board, as the case may be, and continue to do so unless and until his employment under the State Government or the Board, as the case may be, is terminated or until his remuneration, terms and conditions of employment are duly altered by the State Government or the Board, as the case may be:

Provided that the State Government may appoint an officer to review the genuineness of all appointments made or increments of wages given to the workmen within the preceding three years of the vesting date. If the appointments made or the increments given were not genuine, the State Government or the Board, as the case may be, may terminate the services of such employees or cancel the wage increments

Provided further that any person aggrieved by the decision of the Reviewing Officer may appeal against the decision to the State

Government or the Board, whose decision shall be final.

(2) The State Government or the Board as the case may be, may appoint a Committee for the purpose of fixing the workmen, taken over from the licensee, in the scales of pay of the Board having regard to the qualifications, experience, existing pay of the workmen and the wage structure of comparable workmen in the Board.

(3) The State Government or the Board, as the case may be, may employ any person who is not a workman within the meaning of the Industrial Disputes Act, 1947, who may be considered suitable and necessary and the salary of such persons may be determined on the basis of the salary paid by the licensee to such persons on the 1st January, 1971, keeping in view the organizational pattern and the wage structure for comparable work-load and responsibility existing in the State Government or the Board, as the case may be. The normal increments earned by such employees during the period of three years prior to 1st January, 1971, may be added to the salary provided that such addition of increments does not upset the pay-scales of the Board.

(4) Save as otherwise provided in sub-sections (1) and (3) the services of every person employed by the licensee before the vesting date shall stand terminated on and from the vesting date.

(5) For the persons who immediately before the vesting date were the trustees for any pension, provident fund, gratuity or other like fund constituted for the employees of the licensee, may be substituted as trustees, such persons as the State Government or the Board, as the case may be, may by general or special order, specify.

(6) Notwithstanding anything contained in the Industrial Disputes Act, 1947 (Act 14 of 1947), or in any other law for the time being in force, the transfer of the service of any employee from the State Government to the Board shall not entitle such employee to any compensation under this Act or any other law for the time being in

force and no such claim shall be enforced by any court, Tribunal or other authority.

(7) If any question arises as to whether or not any person was genuinely employed in connection with the affairs of the undertaking as its employee immediately before the vesting date, it shall be decided by any officer authorized for this purpose by the State Government or the Board, as the case may be, and an appeal against his decision shall lie to the State Government or the Board, as the case may be, whose decision shall be final.

12. Inventory of assets and information :-

(1) The licensee shall, within ninety days from the vesting date or such further time as may be granted by the State Government or the Board, as the case may be, prepare and handover to them a complete inventory of all the fixed assets belonging to his undertaking and its documents.

(2) The licensee shall also prepare the accounts of his undertaking up to the vesting date, get them audited and submit them to the State Government or the Board, as the case may be, within four months from that date or such further time as may be granted by the State Government or the Board, as the case may be.

(3) The licensee shall also, within such time as may be specified by the State Government or the Board, as the case may be, furnish to them such information and particulars as may be required by the State Government or the Board for determining the book value of the fixed assets of the undertaking at the end of each financial year, and for determining the depreciation in accordance with the schedule to this Act.

(4) The licensee shall not destroy any document relating to the undertaking and shall handover to the State Government or the Board, as the case may be, on vesting date all such documents as are necessary for ascertaining the assets of the undertaking the

rights, liabilities and obligations attaching thereto and for determining the amount payable or deductible in respect of the undertaking under this Act.

(5) Where the documents aforesaid have been taken possession of by the State Government or the Board, as the case may be, the licensee or any person authorized by him in this behalf, shall have access to such documents at all reasonable times and shall also be entitled to take copies thereof or extracts there from.

13. Power of entry :-

Any employee of the State Government or the Board authorized in this behalf by general or special order by the State Government or the Board, as the case may be, or the Special Officer appointed under Section 10 may, at any time enter upon any land or premises of the undertaking and make any survey, examination or investigation preliminary or incidental to the purposes of this Act.

14. Penalties :-

(1) Whoever, being required to furnish any information or to make any statement under this Act, furnishes any information or makes any statement which he knows to be false, or whoever, willfully fails to handover to the State Government or the Board, as the case may be, or obstructs in taking over by the State Government or the Board, of any fixed asset or document belonging to the undertaking or willfully suppresses or damages or destroys such fixed assets or documents which is to be taken over by the State Government or the Board, shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to twenty thousand rupees or with both and in the case of a continuing offence with an additional fine which may extend to five hundred rupees for every day during which the offence continues after the first sentence.

(2) Whoever fails, without reasonable cause, to comply with any of the provisions of this Act or the rules made there under, or any

direction or order governed by sub-section (1), be punishable with fine which may extend to twenty thousand rupees and in the case of a continuing offence with an additional fine which may extend to five hundred rupees for every day during which the offence continues after the first sentence.

(3) No court shall take cognizance of an offence punishable under this Section except with the previous sanction of the State Government or of an officer authorized by it in this behalf.

(4) Notwithstanding anything contained in Section 29 of the Code of Criminal Procedure, 1973 (Act II of 1974), it shall be lawful for any Magistrate of the First Class specially empowered by the State Government in this behalf, to impose a sentence of fine exceeding ten thousand rupees when awarding punishment under sub-section (1) or (2).

15. Offences by Corporation :-

Where the person committing any offence punishable under this Act is a company or an association or a body of persons, the Chief Engineer, Resident Engineer, Manager, Secretary, Agent or other Principal Officer managing the affairs of the company, association or body shall be deemed to be guilty of such offence.

16. Protection of Action :-

No suit, prosecution or other legal proceeding shall lie against the State Government or the Board or any employee of the State Government or the Board or the Special Officer appointed under Section 10, acting under the direction of the State Government or the Board or aiding or assisting the State Government or the Board or an employee of the State Government or the Board in respect of anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made there under.

17. Bar to jurisdiction of Court :-

Notwithstanding anything contained in any other law for the time being in force, no court or Tribunal shall call in question any order, notification or any other Act done or purported to have been done under this Act.

18. Effect of other laws :-

(1) No provision of the Electricity Act, the Electricity Supply Act or any other Act for the time being in force and of any rule made under any of these Acts or of any instrument including license having effect, by virtue of any of these Acts or any rule made there under, shall, in so far as it is inconsistent with any of the provisions of this Act, have any effect.

(2) Save as otherwise provided in this Act, the provisions of this Act shall be in addition to and not in derogation of the Electricity Act and the Electricity Supply Act.

19. Power to remove difficulties :-

If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion requires, do anything which appears to it necessary for the purposes of removing the difficulty.

20. Arbitration :-

(1) Where any dispute arises in respect of any of the matters specified below, it may be referred either by the State Government or the Board, as the case may be, or the licensee to the Central Electricity Authority, constituted under Chapter II of the Electricity (Supply) Act, 1948, and the decision of the Central Electricity Authority shall be final and binding-

(a) whether any property belonging, or any right, liability or obligation attaching to the undertaking vesting the State Government or the Board;

(b) whether any fixed asset forms part of the undertaking;

(c) whether any contract or hire-purchase agreement or other contract referred to in clauses (ii) and (iii) of sub-section (1) Section 7 has been entered into bona fide or not;

(d) whether any agreement to supply electricity entered into by the licensee prior to the vesting date is of the nature referred to in the proviso to subsection (3) of Section 7;

(e) whether the gross amount payable to the licensee under Section 6 and the deduction from the gross amount, under Section 9 or the net amount payable under Section 10 has been correctly arrived at in accordance with the provisions of the Act.

(2) Subject to the provisions of this Section, provisions of the Arbitration Act, 1940 (Act 10 of 1940), shall apply to all arbitrations under this Act.

21. Power to make rules :-

(1) The State Government may make rules to carry out the purposes of this Act.

(2) Every rule made under this Section shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before expiry of the session in which it is so laid or the session immediately following, both the Houses agree in making any modification in the rule or both the Houses agree that

the rule should not be made, the rule shall thereafter have effect only in such modified form or have no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

22. Repeal and Saving :-

(1) The Bihar Electricity Supply Undertakings (Acquisition) Second Ordinance, 1978 (Bihar Ordinance No. 108 of 1978), is hereby repealed.

(20) Notwithstanding such repeal anything done or any action taken in exercise of the powers conferred by or under the said Ordinance, shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act if this Act were in force on the day on which such thing was done or action was taken.

SCHEDULE 1

SCHEDULE I

SCHEDULE I [See Section 6(1)]

For purposes of determining the amount payable under sub-section (1) of Section 6, the depreciation shall be calculated at annual rates arrived at by dividing ninety per cent of the book value of each asset by the number of years of life of the asset as specified in the Table below. For the year in which assets were brought into beneficial use, the depreciation shall be calculated at half the annual rate and for the period after the licensee last completed financial year, till the vesting date, the depreciation shall be calculated pro rata. Depreciation shall not be calculated for a period beyond the life of the asset as prescribed herein.

TABLE

Description of asset	Number of years of life of asset
A. Land owned under full title	Infinity.
B. Land held under lease-	

(a) for investment in the land	The period of the lease or the period remaining unexpired on the assignment of the lease.
(b) for cost of clearing site	The period of the lease remaining unexpired at the date of clearing the site.
(c) Assets purchased new-	
(a) Plant and machinery in generating including plant inundations-	
(i) Hydel electric	Thirty-five
(ii) Steam electric	Twenty-five
(iii) Diesel electric	Fifteen
(b) Cooling towers and circulating water systems.	Thirty
(c) Hydraulic works forming part of a hydro-electric system including-	
(i) dams, spillways, weirs, canals, reinforced concretes, flumes and siphons.	One hundred
(ii) reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works;	Forty
(d) Buildings and Civil Engineering of a permanent character, not mentioned below:-	
(i) Offices and show rooms	Fifty
(ii) containing thermo-electric generating plant;	Thirty
(iii) containing hydro-electric generating plant;	Thirty-five
(iv) temporary erections such as wooden structures;	Five
(v) road other than ketch roads	One hundred
(vi) others	Fifty
(e) Transformers, transformer kisk, sub-station equipment and other fine apparatus including plant foundations-	
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over.	Thirty-five
(ii) others	Twenty-five
(f) Switch gear, including cable connections;	Twenty
(ff) Lightening arresters-	
(i) Station type	Twenty
(ii) Pole type	Fifteen
(iii) Synchronous condensers	Thirty-five
(g) Batteries	Ten
(h) (i) Underground cables including joint boxes	Fortv

and disconnecting boxes;	
(ii) Cable dust system	Sixty
(i) Overhead lines including support-	
(i) lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts;	Thirty-five
(ii) lines on steel supports operating at nominal voltages higher than 13.2 kilovolts but not exceeding 66 kilovolts;	Thirty
(iii) lines on steel or reinforced concrete supports.	Twenty five
(iv) lines on treated wood support	Twenty
(j) Meters	Fifteen
(k) Self propelled vehicles	Seven
(I) Static machine tools (m) Air-conditioning plant-	Twenty
(i) Static	Fifteen
(ii) Portable	Seven
(n) (i) Office furniture and fittings	Twenty
(ii) Off fee equipment	Ten
(iii) Internal wiring, including fittings and apparatus;	Fifteen
(iv) Street-light fittings (o) Apparatus let on hire-	Fifteen
(i) Other than meters	Seven
(ii) Meters (p) Communications equipment-	Twenty
(i) radio and high frequency carrier system;	Fifteen
(ii) Telephone lines and telephone	Twenty
(q) Assets purchased second hand and assets not otherwise provided for in this Table.	Such reasonable period as State Government determines in each case having regard to the nature, age and condition of the asset at the time of its acquisition by the owner.