

Chhattisgarh Electricity Duty (Amendment) Act, 2013

21 of 2013

[01 August 2013]

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PREAMBLE

An Act further to amend the Chhattisgarh Electricity Duty Act, 1949.

Be it enacted by the Chhattisgarh Legislature in the Sixty-fourth Year of the Republic of India, as follows:--

*. Published in the Chhattisgarh Rajpatra (Asadharan) dated 1-8-2013 Pages 670(5-9).

1. Short title, extent and commencement :-

- (1) This Act may be called the Chhattisgarh Electricity Duty (Amendment) Act, 2013.
- (2) It extends to the whole State of Chhattisgarh.
- (3) It shall come into force from the date of its publication in the Official Gazette.

2. Amendment of Section 2 :-

After clause (d-i) of Section 2 of Electricity Duty Act 1949 (No. X of 1949) (hereinafter referred to as Principal Act), the following shall be inserted, namely:--

"(d-ii) "Schedule" means, Schedule appended to this Act;"

3. Amendment of Section 3 :-

For sub-section (1) of Section 3 of the Principal Act, the following shall be substituted, namely:--

"(1) Subject to the exceptions specified in Section 3-A,--

(a) every, Distribution Licensee or Franchisee shall pay, every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-A of the Schedule on the units of electricity sold or supplied to the consumer during the preceding months.

(b) Every consumer consuming electricity obtained through Open Access from outside the State, shall pay every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-B of the Schedule on the units of electricity consumed during the preceding months.

(c) every Captive Generating Plant, Generating Company and Producer shall pay every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-C of the Schedule on the units of electricity consumed or used as the case may be, by it or auxiliary consumption of the plant or supplied directly to its employees or units of electricity sold or supplied to the consumers during the preceding months.

Explanation.--

1. "Captive Generating Plant" shall have the same meaning as in sub-section (8) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003).

2. "Distribution Licensee" shall have the same meaning as in sub-section (17) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003).

3. "Franchisee" shall have the same meaning as in subsection (27) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003).

4. "Generating Company" shall have the same meaning as in sub-section (28) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003).

5. "Open Access" shall have the same meaning as in sub-section (47) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003)."

4. Amendment of Section 3-A :-

After clause (vii) of Section 3-A of the Principal Act, the following shall be inserted, namely:--

"(viii) Consumed or used by any generating company, in which the

State Government holds at least twenty six percent equity or sold or supplied by it to a Distribution Licensee owned by the Government.

Explanation.--

1. For the purpose of this Section, equity holding by a Government Company in its Subsidiary Company shall be deemed to be equity holding of the State Government.

2. "Government Company" shall have the same meaning as in sub-Section (31) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003)."

5. Addition of New Section 3-C :-

After Section 3-B of the Principal Act, the following shall be added, namely:--

"3-C. Power to amend the Schedule.--

(1) The State Government may by notification in the Official Gazette amend the Schedule.

(2) Every notification issued under sub-section (1) which has the effect of increasing the duty payable by any consumer, shall be laid, as soon as may be after it is made, before the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or two or more successive sessions, and if, before the expiry of the session or immediately following the session or the successive sessions aforesaid, the House agrees in making any modification or the House agrees that the notification should not be made, shall thereafter have effect only in such modified form or be of 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 there under."

6. Addition of Schedule :-

After Section 9 of the Principal Act, the following shall be added, namely:--

SCHEDULE

[See Section 3]

RATES OF DUTY

PART-A

[See Section 3(1)(a)]

s. No.	Consumer Category	Consumed Electricity (in Unit)	Rate of Duty in percentage or energy charges notified: the tariff order
(1)	(2)	(3)	(4)
1.	Domestic Consumer	On all consumed units	8 percent
2.	Non-Domestic Consumer	On all consumed units	12 per cent
3.	Mines (other than captive mines of cement industries)	On all consumed units	40 percent
4.	Cement industries (including its captive mines).	On all consumed units	15 percent
5.	LT Industries upto 25 HP	On all consumed units	3 percent
6.	LT Industries above 25 HP but upto 75 HP.	On all consumed units	4 percent
7.	LT Industries above 75 HP but upto 100 HP.	On all consumed units	5 percent
8.	LT Industries above 100 HP but upto 150 HP.	On all consumed units	6 percent
9.	Other LT Industries above 150 HP which are not included above and Stone Crushers upto 150 HP	On all consumed units	10 percent
10.	Mini Steel Plant, Rolling Mills and Sponge Iron Plant upto 15,000 HP	On all consumed units	6 percent
11.	Power Looms, Flour Mills, Oil expeller, thresher and similar other machinery used for agricultural processing.	On all consumed units	3 percent
12.	Textile mills, weaving mills and spinning mills.	On all consumed units	10 percent
13.	H.T. Industries not included in Serial No. 10 and Non-Industrial including shopping mall. Stone Crusher having load above 150 HP and situated outside & adjacent to the mines.	On all consumed units	20 percent
14.	The consumer who generate energy for	On own	Rate of duty shall

	their own consumption for the purposes included under any of the above categories.	consumption units.	be as if the electrical energy is supplied by the Distribution Licensee of the State.
15.	Electrical energy sold or supplied for consumption for any purpose is used either wholly or partly, without the consent of distributor of electrical energy or producer of electricity, as the case may be.	On all sold or supplied or consumed units, as the case may be.	At the highest rate of the schedule.

PART-B
[See Section 3(1)(b)]

S. No.	Consumer Category	Consumed Electricity (in Unit)	Rate of Duty in percentage or energy charges notified in the tariff order
(1)	(2)	(3)	(4)
16.	For Consumption of Electricity obtained through open access from outside the State.	On all the units obtained through Open Access.	The rate of duty shall be calculated as if the electricity is supplied by the Distribution Licensee.

PART-C
[See Section 3(1)(c)]

S. No	Consumer Category	Consumed Electricity (in Unit)	Rate of Duty
(1)	(2)	(3)	(4)
17.	Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to the State owned distribution and trading licensee.	On all sold or supplied Units	5 paise per unit
18.	Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to any other consumer in the State.	On all sold or supplied units	The rate of duty shall be same as if the electricity is supplied by the distribution licensee to that consumer.
19.	For the electricity consumed by Generating Company, Captive Generating Plant and Producer for	On self consumed units including	15 percent of the tariff which would have been applicable if the

	their auxiliary consumption and for their own consumption.	auxiliary consumptions.	electricity is supplied by the distribution licensee"
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Note.--

1. Billing Month or Month means a period of about thirty days between the two consecutive meter readings for the purpose of billing in the case of monthly billing.
2. "Mines" means mines as defined under clause (j) of Section 2 of the Mines Act, 1952 (No. 36 of 1952) and also includes the premises or machinery situated in and adjacent to a mine and used for crushing, processing, treating or transporting the mineral.
3. "Tariff" means the rate or energy determined by the Chhattisgarh State Electricity Regulatory Commission under Section 86 of the Electricity Act, 2003 (No. 36 of 2003).
4. The Electricity Duty shall be calculated on the basis of actual percentage of tariff in a month. As for a fraction of 50 paise is concerned, 50 paise and above shall be rounded off to the next higher rupee and less than 50 paise shall be ignored.