
Bombay Electricity Duty (Amendment) Act, 1968**20 of 1968****[06 November 1968]****CONTENTS**

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Bombay Electricity Duty (Amendment) Act, 1968**20 of 1968****[06 November 1968]**

An Act further to amend the Bombay Electricity Duty Act, 1958 for certain purposes. It is hereby enacted in the Nineteenth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Bombay Electricity Duty (Amendment) Act, 1968.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment Of Section 2 Of Bom. XI Of 1958 :-

In section 2 of the Bombay Electricity Duty Act, 1958(Bom. XL of 1958) (hereinafter referred to as "the principal Act"),-

- (1) for clause (a), the following shall be substituted, namely:-

"(a) "consumer" means any person who is supplied with energy on payment of charges or otherwise by a licensee or by any other person who generates energy and includes-

- (i) a licensee in relation to energy either generated by himself or

supplied by any other licensee,

(ii) any other person in relation to energy generated by himself, and used by such licensee or person for any purpose excluding that of construction, maintenance or operation of his generating, transmitting or distributing system but including office, commercial or residential purpose connected with such system;

and the word "consume" with its grammatical variations and cognate expressions shall be construed accordingly;"

(2) after clause (c) the following clause shall be inserted, namely:-

"(cc) "premises used by an industrial undertaking for industrial purpose" means premises used by such undertaking for any purpose other than the purpose of residence, commerce, office, sports, club, library, canteen or such other purpose as the State Government may, by notification in the Official Gazette, specify;"

3. Amendment Of Section 3 Of Bom. XI Of 1958 :-

In section 3 of the principal Act-

(A) in sub-section (2),-

(1) for clause (i), the following clauses shall be substituted, namely:-

"(i) by the Government of Gujarat (save in respect of premises used for residential purposes);

(ia) by or in respect of any municipal corporation, municipality, local board, notified area committee, cantonment board or panchayat constituted under any law for the time being in force in the State for the purpose of, or in respect of, public street lighting, public water works (including headworks and other auxiliary water supply works and pumps used for the purpose), public gardens including zoos, public museums or system of public sewers or drains;"

(2) clause (ii) shall be deleted;

(3) in clause (iii), the following shall be added at the end, namely:-

"(save in respect of premises used for residential purposes)";

(4) in clause (vi), the brackets and words "(other than residential or office purposes)" shall be deleted;

(5) for clause (vii), the following shall be substituted, namely:-

"(vii) for motive power and lighting in respect of premises used by an industrial undertaking for industrial purpose, until the expiry of the following period, that is to say:--

(a) in the case of an industrial undertaking which generates energy for its own use, ten years from the date of the commencement of

the Bombay Electricity Duty (Gujarat Second Amendment) Act, 1961(Guj. 33 of 1961) (hereinafter referred to as "the commencement date") or the date of starting the generation of such energy, whichever is later;

(b) in the case of a new industrial undertaking established on or after 1st May, 1960, which does not generate energy for its own use, five years from the commencement date or the date on which the industrial undertaking commences for the first time manufacture or production of goods, whichever is later:

Provided that no industrial undertaking shall be entitled to exemption from payment of electricity duty under this clause, unless it has obtained a certificate regarding eligibility for such exemption in prescribed form by making an application therefor in prescribed form and within prescribed period to such officer as the State Government may, by notification in the Official Gazette, specify.

Explanation I.-For the purposes of clause (vii)-

(i) "an industrial undertaking" means an industrial undertaking which manufactures or produces goods for sale or use in the manufacture or production of other goods but does not include an undertaking which manufactures or produces any kind of food and drinks, meant ordinarily for consumption on the premises of the undertaking; and

(ii) "a new industrial undertaking" means any such industrial undertaking which-

(a) is not formed by the splitting up or the reconstruction of a business or undertaking already in existence in the State; or

(b) is not formed by transfer to a new business or undertaking of a building, machinery or plant previously used in the State for any industrial purpose, of such value in relation to total investments, as the State Government may, by notification in the Official Gazette, specify; or

(c) is not an expansion of the existing business or undertaking in the State.

Explanation 2.-For the purpose of Explanation 1, "premises of the undertaking" includes all premises which are intended for being used for consumption of food and drinks.";

(B) for sub-section (3) substitute the following:-

"(3) The State Government may, by notification in the Official Gazette, and subject to such terms and conditions as may be specified therein, reduce the rate of duty or remit the duty in respect of-

- (a) electro-chemical, electrolytical, or electro-metallurgical process carried on by an industrial undertaking, or
- (b) such class of consumers or such class of premises in such areas and for such period as the State Government may specify in the notification."

4. Amendment Of Section 4 Of Bom. XI Of 1958 :-

In section 4 of the principal Act,-

(1) in sub-section (3),

(1) for the words "Where any person" the words "Where any consumer" shall be substituted;

(ii) for the words and figure "under section 7, and", the words and figure "under section 8, deduct such amount of electricity duty from the amount, if any, deposited by the consumer with the licensee or such person or" shall be substituted;

(iii) for the words "such person" occurring at two places the words "such consumer" shall be substituted;

"(2) in sub-section (5), for the words "Every person other than a licensee" the words "Every licensee who uses energy and every person, not being a licensee," shall be substituted.

5. Amendment Of Section 8 Of Bom. XI Of 1958 :-

In section 8 of the principal Act, in clause (c), after the word and figure "section 4" the words "from the licensee, or as the case may be" shall be inserted.

6. Amendment Of Section 12 Of Bom. XI Of 1958 :-

In section 12 of the principal Act,-

(1) in sub-section (2),-

(i) for the words "such rules may" the following shall be substituted, namely:-

"such rules may-

(a-1) prescribe, under the proviso to clause (vii) of sub-section (2) of section 3, the form of certificate regarding eligibility, the form of application for obtaining such certificate and the period within which such application shall be made;"

(ii) after clause (d), the following clauses shall be inserted, namely:-

"(e) prescribe the procedure for securing any concession or exemption under the Act;

- (f) prescribe the procedure for referring questions to the authority specified under Part IV of the Schedule and for filing an appeal to the State Government against the decision of such authority;
- (g) prescribe the procedure and the period of limitation for claiming refund of the amount of electricity duty paid in excess of the amount payable under this Act by the consumer;
- (h) provide for installation and the reading of meters and sub-meters;"
- (iii) clause (e) shall be relettered as clause (i);
- (2) after sub-section (3), the following sub-sections shall be inserted, namely:-
- "(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made and shall be subject to rescission by the Legislature or to such modifications as the Legislature may make during the session in which they are so laid or the session immediately following.
- (5) Any rescission or modifications so made by the Legislature shall be published in the Official Gazette, and shall thereupon take effect."

7. Substitution Of New Schedule For The Existing Schedule In Bom. XI Of 1958 :-

For the Schedule appended to the principal Act, the following shall be substituted, namely:-

"SCHEDULE

(See section 3)

Part I

Nature of consumption	Rates
1	2
For energy consumed by a consumer otherwise than for domestic or motive power by an undertaking to which Part II or Part III applies—	
(a) in respect of premises used by an industrial undertaking for industrial purpose where such undertaking is engaged in manufacturing or producing goods for sale or use in the manufacture or production of other goods.	2 paise per unit.
(b) in respect of all premises not falling under clause (a) when flat rates are charged by the licensee—	Such rate as may be prescribed by the State Government, not exceeding per mensem—

(i) for every lamp of less than 30 watts.	40 paise.
(ii) for every lamp of 30 watts or more but less than 40 watts.	60 paise.
(iii) for every lamp of 40 watts or more but less than 60 watts.	80 paise.
(iv) for every lamp of 60 watts or more but not exceeding 100 watts.	120 paise.
(v) for every additional 15 watts or fraction thereof in excess of 100 watts, in any lamp.	20 paise.
(vi) for every 15 watts or fraction thereof in the case of any other appliance requiring electrical energy.	20 paise.
(c) for energy consumed by such class of commercial undertakings, as may be specified by the State Government in this behalf by a notification in the Official Gazette, except in cases to which clause (b) applies.	5 paise per unit
(d) in respect of pumping water for irrigation purposes by an agriculturist as defined in clause (2) of section 2 of the Bombay Tenancy and Agricultural Lands Act, 1948.	1.20 paise per unit.
(e) in respect of all premises not falling under clauses (a), (b), (c) and (d).	Such rate as may be respectively specified by notification in the Official Gazette by the State Government for the areas in which the premises are situated, not exceeding—
(i) for each unit of energy consumed for the use of a cinema house or theatre.	6 paise per unit.
(ii) for each unit of energy consumed for any other purpose—	
(a) where the total consumption per month does not exceed 20 unite.	6 paise per unit.
(b) where the total consumption per month exceeds 20 units.	10 paise per unit.
(c) on units consumed for studio lighting.	2 paise per unit.
Part II	
For energy consumed for domestic or motive power by an undertaking engaged in manufacturing or producing any kind of food and drinks meant ordinarily for consumption on the premises of the undertaking.	2 paise per unit.
Explanation.—"premises of the undertaking" includes all premises which	

are intended for being used for consumption of food and drinks,	
Part III	
For energy consumed for motive power by an industrial undertaking engaged in manufacturing or producing goods for sale or use in the manufacture or production of other goods other than an undertaking to which Part II applies—	
(a) where it is consumed in an electro-chemical, electrolytical or electro-metallurgical process, subject to the condition that separate meter or sub-meter is installed for indicating such consumption separately.	1 paisa for every three units or part thereof.
(b) where it is consumed by an industrial undertaking in which investment in the form of machinery and equipment does not exceed the value of Rs. 7.50 lakhs.	1 paisa for every 3 units or part thereof.
(c) where it is consumed by cooperative factories and production centres organised by the Khadi and Village Industries Board, constituted under the Khadi and Village Industries Commission Act, 1956(Act 61 of 1956), or by a Board constituted under the Bombay Khadi and Village Industries Act, 1960(Bom. 19 of 1960).	1 paisa for every 3 units or part thereof,";
(d) in any other case not falling under clauses (a), (b) and (c).	1.60 paise per unit.

Part IV

Where any question arises:-

- (i) whether any undertaking is an industrial undertaking or a new industrial undertaking,
 - (ii) whether any process is an electro-chemical, electro-lytical or electro-metallurgical process,
 - (iii) whether any premises are premises used by an industrial undertaking for industrial purpose,
 - (iv) as to the Part or clause in this Schedule under which any consumption of energy falls,
 - (v) where the energy is consumed for different purposes, as to what portion of consumption should be governed by such Part or clause, or
 - (vi) whether in an industrial undertaking investment in the form of machinery and equipment exceeds Rs. 7.50 lakhs,
- the question shall be referred for decision to such authority, as the State Government may, by notification in the Official Gazette, specify for the whole or any part of the State. The authority after such inquiry as it deems fit shall record its decision.

An appeal shall lie against such decision to the State Government which shall be made within sixty days from the date of the decision.

The decision recorded by such authority, subject to any appeal to the State Government and the order of the State Government in appeal, shall be final."

