

Gujarat Electricity Duty (Amendment) Act, 2015

21 OF 2015

[16 September 2015]

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Gujarat Electricity Duty (Amendment) Act, 2015

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AN ACT

further to amend the Gujarat Electricity Duty Act, 1958.

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Gujarat Electricity Duty (Amendment) Act, 2015.

2. Amendment of section 4 of Bom. XL of 1958 :-

In the Gujarat Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 4, in sub-section (1), the words "a first charge on the amount" shall be deleted.

3. Insertion of new section 8A in Bom. XL of 1958 :-

In the principal Act, after section 8, the following section shall be inserted, namely:-

"8A. Tax to be first charge on electricity duty.

Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by the consumer, licensee or a person on account of electricity duty, interest or penalty which he is liable to pay to the State Government under

this Act, shall be the first charge on the property of such consumer, licensee or, as the case may be, such person."