

The Bombay Electricity Duty Act, 1958

Act 40 of 1958

Keyword(s):

Electricity Duty, Electricity Consumer, Energy, Licensee, New Industrial Undertaking

Amendment appended: 7 of 2012

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THE BOMBAY ELECTRICITY DUTY ACT, 1958.

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SCHEDULE.

BOMBAY ACT No. XL OF 1958.¹

[THE BOMBAY ELECTRICITY DUTY ACT, 1958.]

(Assented to by the Governor)

[9th May 1958]

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Mah. 26 of 1962.
 " " " 18 of 1963.
 " " " 51 of 1965.
 " " " 28 of 1972.
 " " " 16 of 1973.
 " " " 45 of 1973*(19-10-1973).†
 " " " 12 of 1974 (1-4-1974).†
 " " " 74 of 1975 (1-1-1976).†
 " " " 18 of 1978 (1-9-1978).†

An Act to provide for the levy of a duty on consumption of electrical energy in the State of Bombay.

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy in the State of Bombay ; It is hereby enacted in the Ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Electricity Duty Act, 1958.
- (2) It extends to the whole of the ²[State of Maharashtra].
- (3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title,
extent and
commence-
ment.

2. In this Act, unless the context requires otherwise,—

Definitions.

(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 but does not include a licensee to whom energy is supplied ³[by a bulk licensee within the meaning of clause IX of the Schedule to the Indian Electricity Act, 1910, or] by the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948, and the word "consume" with its grammatical variations shall be construed accordingly ;

IX of
1910.
LIV
of
1948.

(b) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message ;

IX of
1910.

LIV of
1948.

(c) "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, ⁴[the Central Government or a State Government when it is engaged] in a business of supplying energy and the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948 ;

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Extraordinary, Part V, p. 44.

² These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

³ These words and figures were inserted by Mah. 18 of 1963, s. 2.

⁴ These words were substituted for the words "the State Government when it is engaged" by Mah. 26 of 1962, s. 2(1).

* For the validation of levy and collection of duty on the consumption of energy, see s. 5 of Mah. 45 of 1973.

† This indicates the date of commencement of the Act.

1[(ca) " new industrial undertaking " means any industrial undertaking which—

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

(ii) is not formed by transfer to a new business of a building, machinery or plant previously used for any purpose ; and

(iii) which begins or has begun to manufacture or produce articles for the first time on or after the commencement of the Bombay Electricity Duty (Amendment) Act, 1962, or at any time within a period of five years immediately preceding such commencement] ;

Mah.
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of
1962.

(d) " prescribed " means prescribed by rules made under this Act.

Duty on units of energy consumed. 3. (1) Subject to the provisions of sub-section (2) there shall be levied and paid to the State Government on the units of energy consumed (excluding losses of energy sustained in transmission and transformation by a licensee before supply to a consumer), a duty (hereinafter referred to as " electricity duty ") at the rates specified in the Schedule to this Act.

(2) 2[(a)] Electricity duty shall not be leviable on the units of energy consumed,—

3[(i) by the Government of Maharashtra (save in respect of premises used for residential purposes);

(ia) by or in respect of any municipal corporation, municipality, municipal committee, town committee, notified area committee, Cantonment Board, Zilla Parishad or village 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 and system of public sewers or drains;

(ib) by any licensee for purposes directly connected with the construction, maintenance or operation of any generating, transmitting and distributing system of the licensee;]

(ii) by a tramway company, save in respect of premises used for residential and office purposes;

4[(iii) in respect of a hospital, or nursing home or dispensary, or premises used for educational purpose, each of which when not maintained for private gain;]

(iv) where the energy is generated by any person for the purpose of supplying it for the use of vehicles or vessels;

(v) where the energy is generated at a voltage not exceeding 100 volts;

(vi) in respect of such industrial or agricultural purposes (other than residential or office purposes) in such areas and subject to such terms and conditions and for such period as the State Government may, having regard to the need and conditions of industrial and agricultural development in the areas by general or special order specify in that behalf.

¹ This clause was inserted by Mah. 26 of 1962, s. 2(2).

² Sub-section (2) was re-numbered as clause (a) of that sub-section, *ibid.*, s. 3.

³ This portion was substituted for the original sub-clause (i) by Mah. 18 of 1963, s. 3.

⁴ This paragraph was substituted for the original by Mah. 26 of 1962, s. 3(1).

Mah.
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of
1962.

¹[(vii) for any industrial purpose or process, in the Vidarbha region and the Hyderabad area and in the Kolaba and Ratnagiri districts and in the Thana District (but excluding therefrom the part adjoining Greater Bombay, which is encircled by the Thana-Bassein creek), in respect of any new industrial undertaking during a period of five years from the date of which such undertaking begins to manufacture or produce articles for the first time (and where the undertaking has already begun to manufacture or produce articles before the commencement of the Bombay Electricity Duty (Amendment) Act, 1962, during the remainder of such period after such commencement):]

²[Provided that the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, exclude,—

(a) any areas aforesaid or any part thereof (regard being had to the price of energy prevailing therein and to the state of industrial development thereof) or

(b) any new industrial undertaking, as may be specified in this behalf by the State Government in such notification;

and thereupon the provisions of this clause shall not apply in those areas or part thereof or in relation to such new industrial undertaking.]

(b) In those parts of the State not mentioned in paragraph (vii) of clause (a) (but excluding Greater Bombay) electricity duty on the units of energy consumed by any new industrial undertaking for any industrial purpose or process, shall, during a period of five years commencing from the date from which such undertaking manufactures or produces articles for the first time (and where the undertaking has already begun to manufacture or produce articles before the commencement of the Bombay Electricity Duty (Amendment) Act, 1962 during the period remaining out of such of five years after such commencement), be leviable at half the rates specified in the Schedule to this Act :

Mah.
XXVI
of
1962.

³[Provided that the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, exclude,—

(a) any area aforesaid or any part thereof (regard being had to the price of energy prevailing therein and to the state of industrial development thereof) or

(b) any new industrial undertaking, as may be specified in this behalf by the State Government in such notification;

and thereupon the provisions of this clause shall not apply in those areas or part thereof or in relation to such new industrial undertaking.]

4. (1) Every licensee shall collect and pay to the State Government at the time and in the manner prescribed, the proper electricity duty payable under this Act on the units of energy supplied by him to consumers. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the State Government : Payment of
electricity
duty.

Provided that where the licensee has been unable to recover his dues for the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(2) Every person, not being a licensee who generates energy and supplies the same to any other person free of charge, shall collect and pay to the State Government, at the time and in the manner prescribed, the proper electricity duty payable, under this Act on the units of energy consumed by that other person.

¹ This portion was added by Mah. 26 of 1962, s. 3(2).

² This proviso was deemed always to have been substituted by Mah. 45 of 1973, s. 2(1).

³ This proviso was deemed always to have been substituted, *ibid.*, s. 2(2).

(3) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty ¹[due from him in respect of energy supplied to, or consumed by, any person at any time,] the licensee, or as the case may be, the person supplying energy free of charge, may, without prejudice to the right of the State Government to recover the amount ²[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] 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 ³[supplied to, or consumed by, such person]. IX of 1910.

(4) The licensee, or as the case may be, the person supplying energy free of charge shall be entitled to a rebate of such amount as may from time to time be determined by the State Government, regard being had to the cost of collection of the duty incurred by such licensee, or person supplying energy free of charge.

(5) Every person other than a licensee who generates energy for his own use shall pay to the State Government at the time and in the manner prescribed the proper electricity duty payable under this Act on the units of energy consumed by him.

⁴[(6) Notwithstanding anything contained in the foregoing sub-sections of this section, where the State Government is satisfied that there is a *bonafide* mistake, on the part of any licensee, person supplying energy free of charge or person generating energy for his own use, in paying the proper electricity duty, on account of wrong meter reading or misclassification of consumption falling under any particular part or clause in the Schedule, the State Government may, at any time, by order, waive or write off, with retrospective effect, the recovery of the amount of the electricity duty or any part thereof due at the proper rate and of the amount of interest, if any, payable for delayed payment under section 8.]

Licensee etc. to keep books of account and submit returns. 5. Every licensee, and every person not being a licensee who supplies energy free of charge as mentioned in sub-section (2) of section 4, and every other person who is liable to pay electricity duty under sub-section (5) of section 4 shall, save in respect of energy exempt from electricity duty under sub-section (2) of section 3, keep books of account in the prescribed form and submit to the State Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer, or as the case may be, consumed by him, and the amount of the duty payable thereon and recovered or paid by him under section 4.

Power to exempt. ⁵[5A. Subject to such conditions as it may impose, the State Government may, if it considers it necessary in the public interest so to do, by notification in the *Official Gazette*, exempt ⁶[whether prospectively or retrospectively,] the consumption of energy in the whole or any part of the State, in respect of any class of premises or purposes or in respect of energy consumed up to a specified limit, from payment of the whole or any part of the electricity duty payable under Part A, ⁷[Part B or Part H] of the Schedule to this Act.]

¹ These words were substituted for the words " due from him " by Mah. 74 of 1975, s. 2(a).

² These words and figure were substituted for the words and figure " under section 7, and " by Mah. 18 of 1963, s. 4.

³ These words were substituted for the words " supplied by him " by Mah. 74 of 1975, s. 2(b).

⁴ Sub-section (6) was added by Mah. 18 of 1978, s. 2.

⁵ Section 5A was inserted by Mah. 26 of 1962, s. 4.

⁶ These words were deemed always to have been inserted from 1st October 1962 by Mah. 45 of 1973, s. 3.

⁷ These words and letters were substituted for the words and letter " or Part B " by Mah. 18 of 1963, s. 5.

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6. (1) The State Government may by notification in the *Official Gazette* appoint ^{Inspecting} any persons as it thinks fit, having the prescribed qualifications to be Inspectors for ^{Officers.} of the purposes of this Act.

1860.

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

7. (1) Subject to the provisions of any rules made by the State Government in ^{Powers of} this behalf, an Inspector may— ^{Inspectors.}

(i) require production for inspection of such books and records as may be necessary for ascertaining or verifying the amount of electricity duty leviable under the Act;

(ii) enter and search any premises where energy is, or is believed to be supplied for the purpose of—

(a) verifying the statements made in the books of account kept and returns submitted under section 5,

(b) testing the reading of meters,

(c) verifying the particulars required in connection with the levy of electricity duty ;

(iii) exercise such other powers and perform such other duties as may be necessary for carrying out the purposes of this Act or the rules made thereunder.

(2) All searches made under sub-section (1) shall be made in accordance with ^V of the provisions of the Code of Criminal Procedure, 1898.*

1898.

8. ^{Recoveries.} [Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be deemed to be in arrears, and thereupon, interest on such sum shall be payable at the rate of 18 per cent per annum for the first three months immediately after the time such sum has become due and thereafter at the rate of 24 per cent. per annum till such sum is paid;] and the sum together with any interest thereon, shall be recoverable either through a civil court or as an arrear of land revenue—

*See now the Code of Criminal Procedure, 1973 (2 of 1974).

¹ This portion was substituted for the portion beginning with " Any sum due " and ending with " on such sum;" by Mah. 74 of 1975, s. 3.

(a) if the sum was payable under sub-section (1) of section 4, either from the consumer, or, subject to the proviso to the said sub-section, from the licensee, at the option of the State Government ¹[or any officer authorized by the State Government in this behalf],

(b) if the sum was payable under sub-section (2) of section 4, either from the consumer or from the person supplying energy free of charge, at the option of the State Government ¹[or any officer authorized by the State Government in this behalf],

(c) if the sum was payable under sub-section (5) of section 4 from the person who generates energy for his own use.

9. If any person—

Penalties.

(a) fails to keep books of account or to submit returns in accordance with the provisions of section 5 and the rules made in that behalf under section 12, or ²[(a) contravenes any rule made under the Act, or]

(b) wilfully obstructs an Inspector in the exercise of the powers conferred upon him by or under this Act,

he shall, on conviction, be punished with fine which may extend to ³[one thousand rupees].

10. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly : Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “ company ” means a body corporate and includes a firm or other association of individuals ; and

(b) “ director ” in relation to a firm means a partner in the firm.

11. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act. Protection of action taken in good faith,

12. (1) The State Government may make rules not inconsistent with the provisions of this Act, for the purpose of carrying into effect the provisions of this Act. Power to make rules.

¹ These words were added by Mah. 18 of 1963, s. 6.

² Clause (a) was inserted, *ibid.*, s. 7(a).

³ These words were substituted for the words “ fifty rupees ”, *ibid.*, s. 7(b).

(2) In particular, and without prejudice to the generality of the foregoing power such rules may—

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

(b) prescribe the form of the books of account to be kept, and the times at which, the form in which and the officers to whom the returns required by section 5 shall be submitted ;

(c) prescribe the qualifications of Inspectors under section 6 ;

(d) prescribe the rules, if any, subject to which the Inspectors may exercise the powers under section 7 ;

¹(e) provide for installation and the reading of meters and sub-meters ;

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

(g) provide for charging fees for the supply of copies of any documents under the Act ;

(h) prescribe the procedure for referring questions to the authority, and for filing an appeal to the State Government against the decision of such authority, under paragraph II of the Schedule ;]

²[(i)] provide for giving effect to the provisions of this Act.

(3) The making of rules under this section shall be subject to the condition of previous publication.

³[(4) 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 thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall from the date of publication of a notification in the *Official Gazette* of such decision 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 or omitted to be done under that rule.]

Savings. 13. For the avoidance of doubt, it is hereby declared that nothing in this Act shall be taken to impose or authorise the imposition of, a tax on the consumption or sale of electricity (whether produced by a Government or other persons) which is—

(a) consumed by the Government of India or sold to the Government of India for consumption by that Government, or

(b) consumed in the construction, maintenance or operation of any railway of the Government of India, or sold to that Government for consumption in the construction, maintenance or operation of any railway.

Repeals and savings. 14. On the commencement of this Act the following provisions shall stand repealed, namely :—

(i) Part II of the Bombay Finance Act, 1932 ;

Bom.
II of
1932.

¹ Clauses (e) to (h) were inserted by Mah. 18 of 1963, s. 8(a).

² Clause (e) was relettered as clause (i), *ibid.*

³ Sub-section (4) was inserted, *ibid.*, s. 8 (b).

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VIII of
1956.

(ii) The Central Provinces and Berar Electricity Duty Act, 1949 ;

(iii) The Saurashtra Electricity Duty Act, 1956 :

Provided that such repeal shall not affect—

(a) the previous operation of any law so repealed or anything duly done or suffered thereunder ; or

(b) any right, privilege, obligation, or liability acquired, accrued or incurred under any law so repealed ; or

(c) any penalty or punishment incurred in respect of any offence committed against any law so repealed ; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if this Act had not been passed :

Provided further that, subject to the preceding proviso, rates of duty or of interest prescribed, or rules or forms framed, under the provisions of Part II of the Bombay Finance Act, 1932 and any appointment of Inspectors made under any of the repealed provisions shall be deemed to have been prescribed, framed or made under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

Bom. II of 1932. 15. In the Bombay Finance Act, 1932, in the long title and in the preamble, the words " to provide for the levy of a duty on consumption of electrical energy " shall be deleted. Consequential.

¹[SCHEDULE.

(See section 3.)

²[PART A.

In respect of—

(i) premises used for residential purpose ;

(ii) a hospital or nursing home, or dispensary, or premises used for educational purpose, each of which when maintained for private gain ; and

(iii) any other premises or for consumption of energy for any purpose not falling under any other Part of this Schedule—

In Greater Bombay and
the City of Poona and
Cantonment of Poona
and Kirkee

Other Areas

- | | | |
|--|---|----------------------|
| (a) For the first 30 units of energy or less consumed in a month. | 6 paise per unit | .. 5 paise per unit. |
| (b) On each additional unit of energy in excess of 30 units and not more than 150 units of energy consumed in a month. | Throughout the State
8 paise per unit. | |
| (c) On each additional unit of energy in excess of 150 units of energy consumed in a month. | 10 paise per unit. | |
| (d) Consumption for lifting water for domestic use when metered separately. | 6 paise per unit. | |

¹ This Schedule was substituted for the original by Mah. 26 of 1962, s. 5.

² Part A was substituted by Mah. 12 of 1974, s. 2(I).

¹[PART B.

²[1. In respect of premises] used for business, trade, commercial or professional purposes (but excluding air-conditioned cinema houses and air-conditioned theatres)—

³[(i)] For every unit of energy consumed in a month in Greater Bombay—

- (a) for lights and fans 20 P. per unit.
 (b) for any other purpose 16 P. per unit.

³[(ii)] For every unit of energy consumed in a month for any purpose in any other area in the State. 15 P. per unit.

⁴[(iii)] With effect from the date of commencement of the Bombay Electricity Duty (Amendment) Act, 1978, where there is temporary supply, for every unit of energy consumed in a month in any area of the State in the following cases :—

- (a) Exhibitions or entertainments for private gain .. 30 P. per unit ;
 (b) Social functions 40 P. per unit.]

⁵[2. Subject to the provisions of PART G, in respect of premises used for industrial undertaking for consumption of energy therein (excluding any part thereof used for residential, commercial or office purpose). At such rate or rates not exceeding 20 paise per unit as the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, specify, in respect of premises in any area or areas used for any class of industrial undertakings.]]

[PART C.]

In respect of air-conditioned cinema houses and air-conditioned theatres—
 For every unit of energy consumed in a month .. ⁶[5 P.] per unit.

[PART D.]

For consumption for the purpose of advertisement or display in a public place or in or on premises other than those in which goods or service advertised or displayed are sold, supplied or provided—

⁷[For every unit of energy consumed 30 P. per unit.]

⁸[PART E.

⁹[1. With effect from the 1st October 1972, in respect of temporary supply for exhibitions or entertainments for private gains, or for social functions—]

(1) Exhibitions or entertainments for private gain—

- (a) where the connected supply does not exceed 2.5 kw. 10 paise per day or part thereof per 100 watts of connected supply.
 (b) where the connected supply exceed, 2.5 kw. 20 paise per day or part thereof per 100 watts of the entire connected supply.

¹ Part B was substituted by Mah. 16 of 1973, s. 2.

² This figure and words were deemed always to have been substituted from 1-10-1962 by Mah. 45 of 1973, s. 4(1).

³ These brackets and figures were deemed always to have been substituted from 1-10-1962, *ibid.*

⁴ Sub-clause (iii) was inserted by Mah. 18 of 1978, s. 3(1).

⁵ Sub-clause 2, was deemed always to have been inserted from 1-10-1962 by Mah. 45 of 1973, s. 4(1).

⁶ This was substituted for the figure and letters " 3 nP." by Mah. 28 of 1972, s. 2(b).

⁷ This portion was substituted for the portion beginning with the letters, figure and words " Rs 5 per month " and ending with the words " per installation ", by Mah. 18 of 1978, s. 3(2).

⁸ Part E was substituted by Mah. 28 of 1972, s. 2(c).

⁹ This portion was deemed to have been substituted on the 1st October 1972 for the portion beginning with the words " In respect of " and ending with the words and brackets " (and theatres) " by Mah. 18 of 1978, s. 3(3) (a).

1¹(2) Social functions—

- (a) where the connected supply does not exceed 2.5 kw. 20 *paise* per day or part thereof per 100 watts of connected supply.
- (b) where the connected supply exceeds 2.5 kw. but does not exceed 10 kw. 40 *paise* per day or part thereof per 100 watts of the entire connected supply.
- (c) where the connected supply exceeds 10 kw. 100 *paise* per day or part thereof per every 100 watts of the entire connected supply.]

Mah. XVIII of 1978. ²[2. With effect from the date of commencement of the Bombay Electricity Duty (Amendment) Act, 1978, this Part shall cease to apply to temporary supply for exhibitions or entertainments for private gain or for social functions.

3. For the removal of doubt, it is hereby declared that sub-clauses (i) and (ii) of clause 1 of Part B as they stood, from time to time, before the date of commencement of the Bombay Electricity Duty (Amendment) Act, 1978, shall be deemed to have applied, and shall thereafter continue to apply, to permanent supply for exhibitions or entertainments for private gain or for social functions, by reasons of the premises being used for commercial purposes, and this Part E shall be deemed never to have applied in respect of such supply to such premises.]

PART F [Deleted]

PART G.

In respect of premises used by an industrial undertaking for consumption of energy therein (excluding any part thereof used for ⁴[residential, commercial or office purpose]), and for studio lighting—

(c) In the case of an electro-chemical or electro-metallurgical industrial undertaking, on an application to the State Government in the prescribed form—

(i) if in the opinion of the State Government, the price of energy consumed by the undertaking constitutes more than 10 per cent but less than 25 per cent of the total cost of production incurred by it ; ⁶[$\frac{1}{2}$ *paise* per unit.]

(ii) if in the opinion of the State Government, the price of energy consumed by the undertaking constitutes 25 per cent or more of the total cost of production incurred by it. (x) Where the undertaking pays for the energy consumed by it, at the rates prescribed in the Standard Tariff Schedule. . Nil.

¹ Clause (2) was substituted by Mah. 12 of 1974, s. 2(2).

² This was added by Mah. 18 of 1978, s. 3(3). (b).

³ Part F was deleted, *ibid.*, s. 3(4).

⁴ These words were substituted for the words " residential or office purpose " by Mah. 18 of 1963, s. 9(b).

⁵ Clauses (a) and (b) were deemed always to have been deleted from 1-10-1962 by Mah. 45 of 1973, s. 4(2)(a).

⁶ These figures and words were deemed always to have been substituted from 1-10-1962, *ibid.*, s. 4 (2)(b).

(y) Where the undertaking is a consumer of high tension energy and pays for the energy consumed by it at a concessional rate agreed upon between the licensee and the undertaking ¹[1/4th paise per unit].

(z) Where the undertaking is a consumer of low tension energy and pays for the energy consumed by it at a concessional rate agreed upon between the licensee and the undertaking ¹[1/4th paise per unit].

(d) For studio lighting ²[5 P.] per unit].

Explanation I.—For the purposes of clause (a), “ high tension energy ” means any energy supplied the voltage of which exceeds 450 volts under normal conditions subject, however, to the percentage variation allowed by the Indian Electricity Rules, 1956.

Explanation II.—For the purposes of clause (b), “ low tension energy ” means any energy supplied the voltage of which does not exceed 450 volts under normal conditions subject, however, to the percentage variation allowed by the Rules aforesaid.

Explanation III.—For the purposes of clause (c), “ Standard Tariff Schedule ” means the Tariff Schedule prescribed by the licensee for general application to the class of consumers concerned.

⁴[PART H

- (a) In respect of consumption for agricultural purposes (excluding poultry farming and hatcheries) 4 P. for every 5 units, and for a fraction thereof 1 P. for every unit.
- (b) In respect of consumption for poultry farming or hatcheries—
- (i) for the first 200 or less units of energy consumed in a month. 3 P. per unit.
- (ii) for each additional unit of energy in excess of 200 units of energy consumed in a month. 5 P. per unit.]

¹ These figures and words were deemed always to have been substituted from 1-10-1962 by Mah. 45 of 1973, s. 4(2)(b).

² This portion was substituted for the portion beginning with “ the rate specified ” and ending with “ low tension energy ” by Mah. 18 of 1963, s. 9(b)(iii).

³ This was substituted for the figure and letters “ 3 nP. ” by Mah. 51 of 1965, s. 3(e).

⁴ Part H was substituted for the original Part H by Mah. 18 of 1978, s. 3(5).



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Bombay Electricity Duty Act, 1958

5134A

II. Where any question arises as to the Part or clause in this Schedule under which any consumption of energy falls, or where the energy is consumed for different purposes what portion of consumption should be governed by such Part or clause, 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.

[Where no such appeal is made, the State Government may, at any time *suo motu*, for the purpose of satisfying itself as to the legality or propriety of the decision of the authority, call for and examine the record of the case. If it appears to the State Government that any decision so called for should be modified, annulled or reversed, the State Government may, after giving the person affected thereby an opportunity of being heard, pass such order thereon as it thinks just.

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

¹ This portion was substituted for the portion beginning with "The decision recorded" and ending with the words "shall be final", by Mah. 18 of 1978, s. 3(6).



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Reg. No. MH/MR/South-344/2011-2013



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक १३]

सोमवार, एप्रिल २३, २०१२/वैशाख ३, शके १९३४

[पृष्ठे २, किंमत : रुपये १८.००

असाधारण क्रमांक २५

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Electricity Duty (Amendment) Act, 2012 (Mah. Act No. VII of 2012), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA, ACT No. VII OF 2012.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 23rd April 2012).

An Act further to amend the Bombay Electricity Duty Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate

Bom. XL
of 1958.
Mah.
Ord. III
of 2012.

action further to amend the Bombay Electricity Duty Act, 1958, for the purposes hereinafter appearing ; and therefore, promulgated the Bombay Electricity Duty (Amendment) Ordinance, 2012, on the 10th February 2012 ;

(१)

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महाराष्ट्र शासन राजपत्र असाधारण भाग आठ, एप्रिल २३, २०१२/वैशाख ३, शके १९३४

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-third Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the Bombay Electricity Duty (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 10th February 2012.

Amendment of Schedule to Bom. XL of 1958. 2. In the Schedule to the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in PART G, for the figures and words " 40 *paise* per unit " the figures and words " 150 *paise* per unit " shall be substituted. Bom. XL of 1958.

Repeal of Mah. Ord. III of 2012 and saving. 3. (1) The Bombay Electricity Duty (Amendment) Ordinance, 2012 is hereby repealed. Mah. Ord. III of 2012.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.