



The Bombay Electricity Duty (Gujarat Amendment) Act, 1961

7 of 1961

Keyword(s):

Industry, Power, Electricity

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The Gujarat Government Gazette

EXTRAORDINARY

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The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March 1961 is hereby published for general information.

M. G. MONANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT No. VII OF 1961

(First published, after having received the assent of the Governor in the " Gujarat Government Gazette " on the 31st March 1961.

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

It is hereby enacted in the Twelfth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat **Short title and commencement.** Amendment) Act, 1961.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment
of Schedule
to Bom. XL
of 1958.

2. In the Bombay Electricity Duty Act, 1958, in the Schedule, under the heading "For LIGHTS AND FANS"—

Bom.
XL of
1958.

(1) in clause (b) —

(i) for the figures and letters " 32 nP. " the figures and letters " 40 nP. " shall be substituted ;

(ii) for the figures and letters " 48 nP. " the figures and letters " 60 nP. " shall be substituted ;

(iii) for the figures and letters " 64 nP. " the figures and letters " 80 nP. " shall be substituted ;

(iv) for the figures and letters " 96 nP. " the figures and letters " 120 nP. " shall be substituted ;

(v) for the figures and letters " 16 nP. " the figures and letters " 20 nP. " shall be substituted ;

(2) for clause (c) the following shall be substituted, namely :—

" (c) in respect of all premises not exempted under sub-section (2) of section 3 and not falling under clauses (a) and (b)

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 nP. per unit

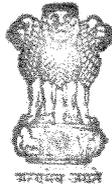
(ii) for each unit of energy consumed for any other purpose —

(a) where the total consumption per month does not exceed 12 units.

6 nP. per unit

(b) where the total consumption per month exceeds 12 units.

10 nP. per unit "



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
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The following Act of the Gujarat Legislature having been assented to by the Governor on the 6th November, 1961, is hereby published for general information.

M. G. MONANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT No. XXXIII OF 1961.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 18th November, 1961.)

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

It is hereby enacted in the Twelfth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Second Amendment) Act, 1961.

Short title
and commen-
cement.

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette*, appoint.

Amendment
of section 3
of Bom. XL
of 1958.

2. In the Bombay Electricity Duty Act, 1958, in section 3 —

(i) in sub-section (1) for the words, brackets and figure “of sub-section (2)” the words, brackets and figures “of sub-sections (2) and (3)” shall be substituted ;

(ii) in sub-section (2) —

(a) in clause (vi) for the words “in respect of” the words, brackets and letters “save as provided in clause (vii), in respect of” shall be substituted ;

(b) after clause (vi) the following clause shall be inserted, namely :—

“(vii) by an industrial undertaking (other than an industrial undertaking to which sub-section (3) applies) until the expiry of the following period, that is to say :—

(a) in the case of an 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. XXX-} (hereinafter referred to as “the commencement date”) or the^{III of} date of starting the generation of such energy, whichever is later, 1961.

(b) in the case of an undertaking established on or after the 1st May 1960, which does not generate energy for its own use, five years from the commencement date or the date on which the undertaking commences manufacture of goods, whichever is later.” ;

(iii) after sub-section (2) the following sub-section shall be inserted, namely :—

“(3) The State Government may by notification in the *Official Gazette* reduce the rate of duty or remit the duty in respect of electro-chemical, electrolytical, or electro-metallurgical process carried on by an industrial undertaking.”



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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made
by the Governor

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th October 1968 is hereby published for general information.

SUMANT M. VIDYARTHI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 20 OF 1968.

[First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th 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. (1) This Act may be called the Bombay Electricity Duty (Amendment) Act, 1968. Short title and commencement.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint. ment.

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

(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. 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 (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 1.—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, electro-lytical, 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. In section 4 of the principal Act,—

(1) in sub-section (3),

(i) for the words “Where any person” the words “Where any consumer” shall be substituted;

Amendment
of section 4
of Bom. XL
of 1958.

(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.

Amendment
of section 8
of Bom. XL
of 1958.

5. 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.

Amendment
of section 12
of Bom. XL
of 1958.

6. 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. For the Schedule appended to the principal Act, the following shall be substituted, namely:—

Substitution of new Schedule for the existing Schedule in Bom. XL of 1958.

“ SCHEDULE

(See section 3)

Part I

Nature of consumption 1	Rates 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 <i>Official Gazette</i> , except in cases to which clause (b) applies. | 5 paise per unit |

1

2

- (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 units. 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, electro-lytical or electro-metallurgical process, subject to the condition that separate meter or sub-meter is installed for indicating such consumption separately. 1 paise for every three units or part thereof.

1

2

(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 co-operative factories and production centres organised by the Khadi and Village Industries Board, constituted under the Khadi and Village Industries Commission Act, 1956, or by a Board constituted under the Bombay Khadi and Village Industries Act, 1960. 1 paisa for every 3 units or part thereof.”;

Act 61
of
1956.

Bom.
19 of
1960.

(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.”.



The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 6th August, 1977 is hereby published for general information.

S. L. TALATI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 19 OF 1977.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 9th August, 1977).

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

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 1977.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (1), the following sub-section shall be substituted, namely :—

Short title and commencement.

Amendment of section 3 of Bom. XL of 1958.

Bom. XL of 1958.

“(1) Subject to the provisions of sub-sections (2) and (3), there shall be levied and paid to the State Government a duty on the consumption of electricity (hereinafter in this Act referred to as “electricity duty”) at the rates specified below :—

(a) the electricity duty shall be payable by consumers other than those referred to in sub-clauses (i) and (ii) of clause (a) of section 2, at the rates specified in Schedule I to this Act, and

(b) the electricity duty shall be payable by consumers referred to in sub-clauses (i) and (ii) of clause (a) of section 2, at the rates specified in Schedule II to this Act.”.

Amendment
of section 4
of Bom. XL
of 1958.

3. In the principal Act, in section 4, in sub-sections (1) and (2), for the words “on the units of energy” the words “in respect of energy” shall be substituted.

Amendment
of section 12
of Bom. XL
of 1958.

4. In the principal Act, in section 12, in sub-section (2), in clause (f), for the words “of the Schedule” the words and figures “of Schedule I or, as the case may be, of Schedule II” shall be substituted.

Insertion
of new
Schedule I
in Bom. XL
of 1958.

5. In the principal Act, existing Schedule shall be renumbered as Schedule II and,—

(1) before Schedule II as so renumbered, the following Schedule shall be inserted, namely :—

“SCHEDULE I

[See section 3 (1) (a)]

[Rates of duty payable by consumers other than those referred to in section 2 (a) (i) and (ii)]

Nature of consumption	Rates of duty
1	2

PART I

(1) For energy consumed by a consumer in respect of premises used for residential purposes—

(a) in rural areas

15 per cent of consumption charges

(b) in urban areas :—

(i) where the total consumption per month does not exceed 30 units.

20 per cent of consumption charges.

Nature of consumption 1	Rates of duty 2
(ii) where the total consumption per month exceeds 30 units, but does not exceed 50 units.	30 per cent of consumption charges.
(iii) where the total consumption per month exceeds 50 units.	40 per cent of consumption charges.
(2) For energy consumed by such class of commercial undertakings and servicing industries as may be specified by the State Government in this behalf by a notification in the <i>Official Gazette</i> .	25 per cent of consumption charges.
(3) For energy consumed for the use of cinema house or theatre.	30 per cent of consumption charges.
(4) For energy consumed by an undertaking engaged in manufacturing or producing any kind of food and drinks meant ordinarily for consumption on the premises of the undertaking:—	
(i) where the total consumption charges per month do not exceed Rs. 400/—.	30 per cent of consumption charges.
(ii) where the total consumption charges per month exceed Rs. 400/—.	35 per cent of consumption charges.
<i>Explanation.</i> —“Premises of the undertaking” includes any premises which are intended for being used for consumption of food and drinks.	
(5) For energy consumed by an industrial undertaking, not being an undertaking, to which item (2) or (4) applies, principally engaged in manufacturing or producing goods for sale or use in the manufacture or production of other goods, other than energy consumed in respect of any of its premises used for residential purposes:—	
(a) where an industrial undertaking consumes high tension energy.	15 per cent of consumption charges.
(b) where an industrial undertaking consumes exclusively low tension energy:—	
(i) where the total connected load does not exceed 30 Brake Horse Power.	3 per cent of consumption charges.
(ii) where the total connected load exceeds 30 Brake Horse Power.	6 per cent of consumption charges.

Nature of consumption 1	Rates of duty 2
----------------------------	--------------------

Explanation.—For the purpose of this item :-

- (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.
- (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.
- (6) For the energy consumed in respect of pumping water for agricultural irrigation purposes. 5 per cent of consumption charges.

Explanation.—In computing electricity duty leviable for a month under this item, if the amount in paise consists of a fraction, then, in a case where such fraction is less than one-half, it shall be ignored, and in any other case, such fraction shall be rounded off to one.

- (7) For energy consumed in respect of any premises not falling under any of the items (1) to (6) above. 60 per cent of consumption charges.

Explanation I.—For the purposes of this Part, the expression “consumption charges” means the charges payable by a consumer to a licensee or any person who generates energy, for the energy supplied by such licensee or person, but shall not be deemed to include any of the following charges, namely :—

- (i) Meter charges,
- (ii) Interest on delayed payment,
- (iii) Fuse-off call charges and reconnection charges :

Provided that—

- (a) where no energy has been consumed by a consumer, minimum charges payable by him shall not be deemed to be consumption charges;

Nature of consumption	Rates of duty
1	2
(b) where the units of energy actually consumed by a consumer are less than the units of energy for which prescribed minimum charges are payable, "consumption charges" shall, in the case of such consumer, mean the charges for the units of energy actually consumed by him and not the prescribed minimum charges.	

Explanation II.—In Explanation I,—

- (a) the expression "energy supplied by such licensee or person" shall not include the losses of energy sustained in transmission or transformation by a licensee or person before supply to a consumer ;
- (b) the term "prescribed" means prescribed by the licensee or the person supplying the energy.

PART II

Where any dispute arises—

- (i) whether any undertaking is an industrial undertaking or a new industrial undertaking ;
- (ii) whether any premises are used by an industrial undertaking for residential purpose or any other purpose ;
- (iii) as to the item in this Schedule under which any consumption of energy falls ;
- (iv) where energy is consumed for different purposes, as to what portion of consumption is consumed for any particular purpose,

the dispute shall be referred for decision to such authority as the State Government may, by notification in the *Official Gazette*, specify and different authorities may be specified for different areas of the State. The authority concerned shall, after such inquiry as it deems fit, record its decision.

An appeal shall lie against such decision to the State Government 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 and shall not be called in question in any court.;"

(2) in Schedule II as so renumbered,—

(A) for the brackets, words and figure “(See section 3)”, the following shall be substituted, namely :—

“(See section 3(I)(b))

(Rates of duty payable by consumers referred to in section 2(a)(i) and (ii))”;

(B) in Part I,—

(i) in item (2), the words, brackets and figure “not being undertakings, to which item (5) applies” shall be deleted ;

(ii) item (5) shall be deleted ;

(iii) in item (6),—

(a) for the words, brackets and figures “to which item (2), (4) or (5) applies” the words, brackets and figures “to which item (2) or (4) applies” shall be substituted ;

(b) sub-item (b) shall be deleted ;

(iv) item (8) shall be deleted ;

(v) in item (9), the words “when rates other than flat rates are charged by the licensee” shall be deleted ;

(vi) after item (9), the following Explanation shall be inserted, namely :—

“*Explanation.*—For the purposes of this Part, in determining the units of energy consumed, the losses of energy sustained in transmission or transformation by a licensee or any person who generates energy before supply to a consumer shall be excluded.”;

(C) in Part II, clause (i) shall be deleted.



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
 Governor on the 31st March 1979 is hereby published for general information.

V. V. BEDARKAR,

Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 14 OF 1979.

(First published after having received the assent of the Governor in the
 "Gujarat Government Gazette" on the 2nd April, 1979).

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

It is hereby enacted in the Thirtieth Year of the Republic of India as
 follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat
 Amendment) Act, 1979.

(2) It shall come into force on such date as the State Government may,
 by notification in the *Official Gazette*, appoint.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as
 "the principal Act") in section 3,—

(1) in sub-section (2), in Explanation 1, for the words, brackets and figures
 "For the purposes of clause (vi)" the words, brackets, figures and letter
 "For the purposes of clause (vii) of this sub-section and sub-section (2A)"
 shall be substituted ;

Short
 title
 and commen-
 cement.

Amend-
 ment of
 section 3
 of
 Bom. XI
 of 1958.

Bom.
 XI, of
 1958.

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) (a) Where an industrial undertaking has, by installing an additional generating set, started generation of additional energy for its own use, at any time during ten years before the commencement of the Bombay Electricity Duty (Gujarat Amendment) Act, 1979 (hereinafter in this sub-section referred to as “the commencement”) electricity duty shall not be leviable on such units of the additional energy so generated as are consumed for motive power and lighting in respect of premises used by the industrial undertaking for industrial purpose, until the expiry of such period after the commencement as would together with the period from the date of starting the generation not exceed ten years.

Guj.
14
of
1979.

(b) Where an industrial undertaking, by installing an additional generating set, starts generation of additional energy for its own use, at any time on or after the commencement, electricity duty shall not be leviable on such units of additional energy so generated as are consumed for motive power and lighting in respect of premises used by the industrial undertaking for industrial purpose, until the expiry of ten years from the date of starting the generation of such additional energy:

Provided that no industrial undertaking shall be entitled to exemption from payment of electricity duty under this sub-section, 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.—For the purpose of this sub-section—

(a) where any generating set existing at the time of installation of the additional generating set is at any time not operated either wholly or partly, the total units of energy which the existing generating set is capable of generating shall be excluded from the units of the additional energy generated and consumed;

(b) where any generating set existing at the time of installation of the additional generating set is disposed of, the total units of energy which the existing generating set so disposed of was capable of generating shall be excluded from the units of the additional energy generated and consumed.”.

Amend-
ment of
Schedule I
of Bom.
XI of 1988.

3. In the principal Act, in Schedule I, in Part I,—

(1) after item (5) the following item shall be inserted, namely:—

1	2
“(5A) For energy consumed by an industrial undertaking, the principal object of which is to manufacture or produce goods for sale or use in the manufacture or production of other goods, but not being an undertaking to which item (2) or (4) applies, in respect of construction of buildings not being residential buildings or of installation of plants, machineries and equipments of such industrial undertaking.”;	The same rate as specified in item (5).

(2) in item (6) the existing Explanation shall be re-numbered as Explanation II and before Explanation II as so re-numbered, the following Explanation shall be inserted, namely:—

“*Explanation-I.*—Any energy consumed for lighting in respect of the premises used as a pump house shall be construed as energy consumed in respect of the pumping water for agricultural irrigation purposes.”.

4. In the principal Act, in Schedule II, in Part I,—

(1) after item (6), the following item shall be inserted, namely:—

Amendment
of Schedule
II of Bom.
XL of
1958.

1	2
“(6A) For Energy consumed by an industrial undertaking, the principal object of which is to manufacture or produce goods for sale or use in the manufacture or production of other goods, but not being an undertaking to which item (2) or (4) applies in respect of the construction of buildings not being residential buildings or of installation of plants, machineries and equipments of such industrial undertaking.”;	The same rate as specified in item (6).

(2) in item (7), the existing Explanation shall be renumbered as Explanation II and before Explanation II as so renumbered, the following Explanation shall be inserted, namely:—

“*Explanation I.*—Any energy consumed for lighting in respect of the premises used as a pump house shall be construed as energy consumed in respect of the pumping water for agricultural irrigation purposes.”.



The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

Vol. XXIV] THURSDAY, OCTOBER 6, 1983/ASVINA 14, 1905

Separate paging is given to this Part in order that it may be filed as a separate
Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 3rd October, 1983 is hereby published for general information.

K. M. SATWANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 17 OF 1983.

(First published after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 6th October, 1983).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Thirty-fourth Year of the Republic of India as
follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat
Amendment) Act, 1983.

(2) It shall come into force on such date as the State Government may, by
notification in the *Official Gazette*, appoint.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as
"the principal Act"), in section 2, —

Short
title and
commence-
ment.

Amendment
of section
2 of Bom.
XL of 1958.

Bom.
XL of
1958.

88-1

(1) after clause (b), the following clause shall be inserted, namely:—

“(bb) “industrial undertaking” means an undertaking engaged predominantly in the manufacture or the production of goods (other than eatables or drinks), or engaged in any job work involving the manufacture or the production of goods irrespective of whether any service of the nature specified in clause (cc) is involved in such job work, but does not include a service undertaking ;

Explanation.—For the purpose of this clause and clause (cc) an undertaking shall be construed to be engaged predominantly in the manufacture or the production of goods or, as the case may be, in providing service of the nature specified in clause (cc), if the gross income of such undertaking from the manufacture or the production or, as the case may be, providing such service in the premises of the undertaking is greater in relation to gross income from other activity of the undertaking in the same premises;”;

(2) after clause (e), the following clause shall be inserted, namely:—

“(cc) “service undertaking” means an undertaking which is engaged predominantly in providing all or any of the following services, namely:—

(i) repairs, renovation, reconditioning, restoration, restitution or preservation,

(ii) cleaning,

(iii) polishing,

(iv) cutting or pressing,

(v) drawing, stretching, twisting, rolling, re-rolling or orientation of non-ferrous and ferrous materials including stainless steel materials,

(vi) case hardening, carbonising or any other surface treatment,

(vii) coating of any surface with any material,

(viii) electronic data processing,

(ix) such other service as the State Government may, by notification in the *Official Gazette* specify;”.

3. In the principal Act, in section 3,—

(1) in sub-section (1), for the words , brackets and figures “Subject to the provisions of sub-sections (2) and (3) ” the following shall be substituted namely:—

“Subject to the provisions of sub-sections (2), (2A), (2AA) and (3)”;.

(2) in sub-section (2),—

(aa) in clause (ii) the words “the population of which does not exceed two thousand” shall be deleted;

(a) after clause (v), the following clause shall be inserted, namely:—

“(va) where the energy is generated by any person by solar, wind or biomass energy;”;

(b) in clause (vii),—

(i) for sub-clauses (a) and (b), the following sub-clauses shall be substituted, namely:—

“(a) in the case of an industrial undertaking which generates energy either singly or jointly with any other industrial undertaking for its own use or as the case may be, for the use of industrial undertakings which are jointly generating the energy,—

(i) fifteen years from the date of commencement of the Bombay Electricity Duty (Gujarat Amendment) Act, 1983 (hereinafter in this sub-section and sub-sections (2A) and (2AA) referred to as “the commencement date”) or the date of starting the generation of such energy whichever is later if such generation of energy is by back-pressure turbine or if such generation of energy is obtained by co-generation,

(ii) ten years from the commencement date or the date of starting the generation of such energy whichever is later if such generation of energy is based on any other process ;

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

(ii) in Explanation 1, clause (i) shall be deleted ;

(iii) Explanation 2 shall be deleted.

(3) in sub-section (2A), for clause (b), the following clause shall be substituted, namely:—

“(b) Where an industrial undertaking by installing an additional generating set starts generation of additional energy either singly or jointly with any other industrial undertaking for its own use or, as the case may be, for

the use of industrial undertakings which are jointly generating additional energy at any time on or after the commencement date, electricity duty shall not be leviable on such units of additional energy so generated as are consumed for motive power and lighting in respect of premises used by the industrial undertaking for industrial purpose until the expiry of--

(i) fifteen years from the commencement date or the date of starting the generation of such additional energy whichever is later if such generation of additional energy is by back pressure turbine or if such generation of additional energy is obtained by co-generation,

(ii) ten years from the commencement date or the date of starting the generation of such additional energy whichever is later if such generation of additional energy is based on any other process;"

(4) after sub-section (2A), the following sub-section shall be inserted, namely:-

"(2AA) (a) Nothing contained in this Act as amended by the Bombay Electricity Duty (Gujarat Amendment) Act, 1983 (hereinafter referred to as "the Amending Act") shall affect any exemption granted to an existing industrial undertaking before the commencement date and such exemption shall continue for the period provided in clause (vii) of sub-section (2) or as, the case may be, sub-section (2A) before the commencement date.

Guj 17
of
1983.

(b) Notwithstanding anything contained in clause (vii) of sub-section (2) or sub-section (2A) as amended by the Amending Act, any existing industrial undertaking which was eligible for exemption under the provisions of clause (vii) of sub-section (2) or of sub-section (2A) before the commencement date but which did not avail of such exemption before the commencement date shall be eligible for such exemption under the said clause (vii) or the said sub-section (2A) as if the Amending Act was not passed.

Explanation. --For the purpose of this sub-section an existing industrial undertaking means an industrial undertaking which exists on the commencement date and 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."

4. In the principal Act, for Schedules I and II, the following Schedules shall be substituted, namely :—

Substitution of Schedules I and II in Bom. XL of 1953.

“SCHEDULE—I

(See section 3(I)(a))

(Rates of duty payable by consumers other than those referred to in section 2 (a) (i) and (ii)).

Nature of consumption	Rates of duty
1	2

PART—I

(1) For energy consumed by a consumer in respect of premises used for residential purposes or educational purposes —

- | | |
|--|--|
| (a) in rural areas | .. 20 per cent of consumption charges. |
| (b) in urban areas — | |
| (i) where the total consumption per month does not exceed 40 units | 25 per cent of consumption charges. |
| (ii) where the total consumption per month exceeds 40 units | 40 per cent of consumption charges. |

Bom.
LXI
of
1947.
Guj.
18 of
1973.

Explanation.—“Educational purpose” means the purpose of imparting education by an approved school as defined in clause (2) of section 2 of the Bombay Primary Education Act, 1947, a recognised school or a registered school as defined in clause (q) or, as the case may be, clause(s) of section 2 of the Gujarat Secondary Education Act, 1972, or a University established by any law for the time being in force in the State, or a College affiliated to, or an institution recognised or approved by, such University.

- | | |
|--|-------------------------------------|
| (2) For energy consumed for motive power by a service undertaking. | 30 per cent of consumption charges. |
| (3) For energy consumed for the use of — | 45 per cent of consumption charges. |
| (a) (i) hall or | |
| (ii) auditorium. | |

used for commercial purpose or let out for any purpose, or

1

2

- (b) (i) cinema house or
(ii) theatre.
- (4) for energy consumed by —
- | | |
|---|-------------------------------------|
| (a) an undertaking engaged in the manufacture or the production of eatables or drinks which are not intended to be and are not consumed on the premises of such undertaking | 35 per cent of consumption charges. |
| (b) hotels including residential hotels, restaurants, eating houses and lodging and boarding houses | 45 per cent of consumption charges. |
- (5) For energy consumed by an industrial undertaking, not being an undertaking to which item (2) or (4) applies, other than energy consumed in respect of any of its premises used for residential purposes —
- | | |
|---|-------------------------------------|
| (a) where an industrial undertaking consumes high tension energy | 20 per cent of consumption charges. |
| (b) where an industrial undertaking consumes exclusively low tension energy | 10 per cent of consumption charges. |
- Explanation-I*—Any energy consumed by the industrial undertaking for installation of any additional plants, machineries and equipments of such industrial undertaking shall be construed as energy consumed by such industrial undertaking.
- Explanation-II*—For the purpose of this item —
- | | |
|--|--|
| (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. | |
| (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. | |
- (6) For the energy consumed in respect of pumping water for agricultural irrigation purposes 5 per cent of consumption charges.

1

2

Explanation—Any energy consumed for lighting in respect of premises used as a pump house shall be construed as energy consumed in respect of the pumping water for agricultural irrigation purposes.

- (7) For energy consumed in respect of any premises not falling under any of the items (1) to (6) above 60 per cent of consumption charges.

Explanation I—For the purposes of this Part, the expression “consumption charges” means the charges payable by a consumer to a licensee or any person who generates energy for the energy supplied by such licensee or person, but shall not be deemed to include any of the following charges, namely:—

- (i) Meter charges
- (ii) Interest on delayed payment
- (iii) Fuse-off call charges and reconnection charges :

Provided that —

- (a) Where no energy has been consumed by a consumer, minimum charges payable by him shall not be deemed to be consumption charges;
- (b) Where the units of energy actually consumed by a consumer are less than the units of energy for which prescribed minimum charges are payable, “consumption charges” shall, in the case of such consumer, mean the charges for the units of energy actually consumed by him and not the prescribed minimum charges.

Explanation II—In *Explanation I* —

- (a) The expression “energy supplied by such licensee or person” shall not include the losses of energy sustained in transmission or transformation by a licensee or person before supply to a consumer ;
- (b) the term “prescribed” means prescribed by the licensee or the person supplying the energy.

PART—II

Where any dispute arises —

(i) whether any undertaking is an industrial undertaking or a new industrial undertaking or a service undertaking ;

(ii) whether any premises are used by an industrial undertaking for residential purpose or any other purpose ;

(iii) as to the item in this Schedule under which any consumption of energy falls ;

(iv) where energy is consumed for different purposes, as to what portion is consumed for any particular purpose;

the dispute shall be referred for decision to such authority as the State Government may, by notification in the *Official Gazette*, specify and different authorities may be specified for different areas of the State. The authority concerned shall, after such inquiry as it deems fit, record its decision.

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

Where no appeal is filed against a decision of the authority, the State Government may of its own motion or otherwise within one year from the date of any order passed by the authority call for and examine the record of any proceedings of the authority for the purpose of satisfying itself as to the legality or propriety of any decision or order passed, and as to the regularity of the proceedings of such authority and pass such order thereon as it thinks fit.

The decision recorded by such 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 and shall not be called in question in any court.

SCHEDULE II

(See Section 3 (I) (b))

(Rates of duty payable by consumers referred to in section 2(a) (i) and(ii))

Nature of consumption 1	Rates of duty 2
----------------------------	--------------------

PART—I

- (1) For energy consumed by a consumer in respect of premises used for residential purposes or educational purposes —

1

2

- | | | |
|--------------------|----|--------------------|
| (a) in rural areas | .. | 10 paise per unit. |
| (b) in urban areas | .. | 20 paise per unit |

Bom.
LXI of
1947.

Guj.
18 of
1973.

Explanation.—“Educational purpose” means the purpose of imparting education on the premises of an approved school as defined in clause (2) of section 2 of the Bombay Primary Education Act, 1947, a recognised school or a registered school as defined in clause (q) or, as the case may be, clause (s) of section 2 of the Gujarat Secondary Education Act, 1972, or a University established by any law for the time being in force in the State, or a college affiliated to or, an institution recognised or approved by, such University.

- (2) For energy consumed for motive power by a service undertaking. 15 paise per unit.

- (3) For energy consumed for the use of— 25 paise per unit.

- (a) (i) hall or
(ii) auditorium

used for commercial purpose or let out for any purpose, or

- (b) (i) cinema house or
(ii) theatre.

- (4) For energy consumed by—

- (a) an undertaking engaged in the manufacture or the production of eatables or drinks which are not intended to be and are not consumed on the premises of such undertaking ; 25 paise per unit.

- (b) hotels including residential hotels, restaurants, eating houses and lodging and boarding houses. 30 paise per unit.

(5) For energy consumed by an industrial undertaking, not being an undertaking to which item (2) or (4) or (6) applies, other than energy consumed in respect of any of its premises used for residential purposes :—

- (a) where an industrial undertaking consumes high tension energy. 10 paise per unit.

- (b) where an industrial undertaking consumes exclusively low tension energy. 5 paise per unit.

Explanation I—Any energy consumed by the industrial undertaking for installation of additional plants, machineries and equipments of such industrial undertaking shall be construed as energy consumed by such industrial undertaking.

Explanation II— For the purpose of this item :—

- (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.
- (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.
- (6) for energy generated by co-generation or back pressure turbine and consumed for any purpose.. 3 paise per unit
- (7) for energy consumed in respect of any premise not falling under any of the items (1) to (6) above. 35 paise per unit.

Explanation—For the purposes of this Part in determining the units of energy consumed the losses of energy sustained in transmission or transformation by a licensee or any person who generate energy, before supply to a consumer, shall be excluded.

PART—II

Where any dispute arises—

(i) whether any undertaking is an industrial undertaking or a new industrial undertaking or a service undertaking;

(ii) whether any premises are used by an industrial undertaking for residential purpose or any other purpose;

(iii) as to the item in this Schedule under which any consumption of energy falls;

(iv) where energy is consumed for different purposes as to what portion of consumption is consumed for any particular purpose,

the dispute shall be referred for decision to such authority as the State Government may, by notification in the *Official Gazette*, specify and different authorities may be specified for different areas of the State, The authority concerned shall, after such inquiry as it deems fit, record its decision.

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

Where no appeal is filed against a decision of the authority, the State Government may of its own motion or otherwise within one year from the date of any order passed by the authority call for and examine the record of any proceedings of the authority for the purpose of satisfying itself as to the legality or propriety of any decision or order passed, and as to the regularity of the proceedings of such authority and pass such order thereon as it thinks fit.

The decision recorded by such 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 and shall not be called in question in any court."



The Gujarat Government Gazette
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Vol. XXVIII] MONDAY, FEBRUARY 23, 1987/PHALGUNA 4, 1908

Separate paging is given to this Part in order that it may
be filed as a separate compilation.

P A R T I V

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 21st February, 1987 is hereby published for general information.

J. P. VASAVADA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 4 OF 1987.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 23rd February, 1987).

An Act further to amend the Bombay Electricity Duty Act, 1958 for the
purpose hereinafter appearing.

It is hereby enacted in the Thirty-eighth Year of the Republic of India as
follows:—

1. This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Short title.
Act, 1987.

2. In the Bombay Electricity Duty Act, 1958, in section 8, for the figures
and words "12 per cent per annum", the figures and words "24 per cent per
annum" shall be substituted.

Amendment
of section 8
of Bo. m. XL
1958.



The Gujarat Government Gazette
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Vol. XXIX] TUESDAY, AUGUST 2, 1988/SRAVANA 11, 1910

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 2nd August, 1988 is hereby published for general information.

J. N. BHATT,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 7 OF 1988

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 2nd August, 1988)

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

It is hereby enacted in the Thirty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 1988.

(2) It shall be deemed to have come into force on the 1st June, 1988.

Short
title and
commence-
ment

Amend-
ment of
section
2 of Bom.
XL of 1968.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 2,—

Bom.
XL of
1968.

(1) for clause (bb), the following clause shall be and shall be deemed always to have been substituted with effect from the date of coming into force of the Bombay Electricity Duty (Gujarat Amendment) Act, 1983, namely:—

Guj.
17 of
1983.

"(bb) "industrial undertaking" means an undertaking engaged, predominantly in—

(i) the manufacture or production of goods (other than eatables or drinks), or

(ii) any job work which results in the manufacture or production of goods (other than eatables or drinks),

but does not include a service undertaking.

Explanation.—For the purposes of this clause and clause (ee), an undertaking engaged in the manufacture or production of goods and also in any one or more of the activities specified in clause (ee) —

(a) shall be deemed to be—

(i) engaged predominantly in the manufacture or production of goods (other than eatables or drinks) if the gross annual income of such undertaking from such manufacture or production for the accounting year of such undertaking preceding the period in respect of which the duty is levied is greater than the gross annual income of such undertaking for that accounting year from such activity or activities,

(ii) a service undertaking engaged predominantly in any one or more of the activities specified in clause (ee) if the gross annual income of such undertaking from such activity or activities for the accounting year of such undertaking preceding the period in respect of which the duty is levied is greater than the gross annual income of such undertaking for that accounting year from such manufacture or production,

(b) shall, until such gross annual income is available, be deemed to be an undertaking falling under sub-clause (i) or, as the case may be, sub-clause (ii) of clause (a), on the basis of the declaration made by the undertaking to such authority as the State Government may, by notification in the *Official Gazette*, specify; and on the availability and verification of such income, the undertaking shall be treated as if it had always been the undertaking to which sub-clause (i) or, as the case may be, sub-clause (ii) of clause (a) applied, having regard to such income;" ;

(2) for clause (ee),—

(a) the following clause shall be and shall be deemed always to have been substituted for the period commencing on the date of coming into force of the Bombay Electricity Duty (Gujarat Amendment) Act, 1983 and ending on the 21st July, 1987, namely:—

Guj.
17 of
1983.

“(ee) “service undertaking” means an undertaking which is engaged predominantly in all or any of the following activities, irrespective of whether all or any of these activities result in the manufacture or production of goods, namely :—

- (i) repairs, renovation, reconditioning, restoration, restitution or preservation,
- (ii) cleaning,
- (iii) polishing,
- (iv) cutting or pressing,
- (v) drawing, stretching, twisting, rolling, re-rolling or orientation of non-ferrous and ferrous materials, including stainless steel materials,
- (vi) case hardening, carbonising or any other surface treatment,
- (vii) coating of any surface with any material,
- (viii) electronic data processing,
- (ix) such other activity as the State Government may, by notification in the *Official Gazette*, specify;”;

(b) the following clause shall be and shall be deemed always to have been substituted with effect from the 22nd July, 1987, namely:—

“(ee) “service undertaking” means an undertaking which is engaged predominantly in all or any of the following activities, irrespective of whether all or any of these activities result in the manufacture or the production of goods, namely:—

- (i) repairs, renovation, reconditioning, restoration, restitution or preservation,
- (ii) cleaning,
- (iii) polishing,
- (iv) cutting or pressing,
- (v) case hardening, carbonising or any other surface treatment,
- (vi) electronic data processing,
- (vii) such other activity as the State Government may, by notification in the *Official Gazette*, specify;”;

Bom. XI.
of 1968
as amended,
by this Act
to the
effective
notwith-
standing
any
judgment
etc. of any
court or
other
authority.

3. (1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, any levy or payment of electricity duty made or purporting to have been made by or to the State Government in respect of any service undertaking and any action or thing taken or done in relation to such levy or payment under the provisions of the principal Act during the period beginning with the commencement of the Bombay Electricity Duty (Gujarat Amendment) Act, 1983 and ending with the day immediately preceding the date of the commencement of this Act, shall be deemed to be as valid and effective as if such levy or payment or such action or thing had been made, taken or done under the principal Act as amended by this Act and accordingly—

Guj.
17 of
1983.

(a) all acts, proceedings, or things done or taken by the Government or by any officer of the Government or any other authority in connection with the levy and payment of electricity duty in respect of any service undertaking shall, for all purposes, be deemed to be and to have always been, done or taken in accordance with law;

(b) it shall be lawful for the Collector of Electricity Duty to decide any case relating to the payment of electricity duty in respect of any service undertaking in accordance with the principal Act as amended by this Act;

(c) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund of any such duty, and no court shall enforce any decree or order directing the refund of any such duty.

(2) For removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of the principal Act as amended by this Act, any levy or payment of duty referred to in sub-section (1); or

(b) from claiming refund of any duty paid by him in excess of the amount due from him by way of duty under the principal Act as amended by this Act.

Explanation.—For the purpose of sub-section (1), "Collector of Electricity Duty" means a person appointed as such by the State Government for the administration of the principal Act and the rules thereunder.

4. (1) The Bombay Electricity Duty (Gujarat Amendment) Ordinance, 1988 is hereby repealed.

Gu.
Ord.
8 of
1988.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

Repeal
and
savings.



The Gujarat Government Gazette
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Vol. XXXII]

SATURDAY, MARCH 30, 1991/CAITRA 9, 1913

Separate paging is given to this Part in order that it
may be filed as a separate compilation.

P A R T I V

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the
Governor on the 28th March, 1991 is hereby published for general information.

R. M. MEHTA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 7 OF 1991.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 30th March, 1991).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Forty-second Year of the Republic of India as
follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat
Amendment) Act, 1991.

(2) It shall come into force on the 1st April, 1991.

Short
title and
commence-
ment.

Amendment
of section 2
of Bom. XL
of 1958.

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

(1) in clause (bb),—

(a) in sub-clauses (i) and (ii),—

(i) the brackets and words "(other than eatables or drinks)" shall be deleted;

(ii) for the words "but does not include a service undertaking", the following shall be substituted, namely :—

"but does not include—

(A) a service undertaking; and

(B) an undertaking which manufactures or produces any kind of food or drinks or both meant ordinarily for consumption on the premises of the undertaking.";

(b) the existing *Explanation* shall be numbered as *Explanation 2*, and before the *Explanation 2* as so numbered, the following *Explanation* shall be inserted as *Explanation 1*, namely :—

"*Explanation 1*.—For the purpose of item (B) of this clause, "premises of the undertaking" includes all premises which are intended for being used for consumption of food or drinks or both";

(c) in *Explanation 2* as so numbered, in clause (a), in sub-clause (i), the brackets and words "(other than eatables or drinks)" shall be deleted;

(2) in clause (ee), items (iii) and (iv) shall be deleted.

Amendment
of Schedule
I to Bom.
XL of 1958.

3. In the principal Act, in Schedule I, in Part I, in item (4), sub-item (a) shall be deleted.

Amendment
of Schedule
II to Bom.
XL of 1958.

4. In the principal Act, in Schedule II, in Part I, in item (4), sub-item (a) shall be deleted.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

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Separate paging is given to this Part in order that it
may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 1999.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 30th March, 1999).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 1999. Short title and commencement.

(2) It shall come into force on the 1st April, 1999.

Bom. XL
of 1958.

LIV of
1948.

LIV of
1948.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, in clause (c), for the words, figures and brackets "supplying energy and the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948", the words, figures, letter and brackets "supplying energy, the generating company as defined in sub-section (4A) of section 2 of the Electricity (Supply) Act, 1948 and the State Electricity Board constituted under section 5 of that Act of 1948" shall be substituted. Amendment of section 2. Bom. XL of 1958.

3. In the principal Act, in section 3,—

(1) in sub-section (1), for the brackets, figure and letters "(2AA)", the brackets, figures and letters "(2AA), (2AAA)" shall be substituted; Amendment of section 3 Bom. XL of 1958.

(2) in sub-section (2), in clause (vii), for sub-clause (a), the following shall be substituted, namely:—

"(a) in the case of an industrial undertaking which generates energy for its own use, five years from the 1st April, 1999, the date of com-

mencement of the Bombay Electricity Duty (Gujarat Amendment) Act, 1999 or the date of starting the generation of such energy, whichever is later.";

(3) sub-section (2A) shall be deleted;

(4) after sub-section (2AA), the following sub-section shall be added, namely :-

"(2AAA) (a) Nothing contained in this Act as amended by the Bombay Electricity Duty (Gujarat Amendment) Act, 1999 (hereinafter referred to as "the Amending Act of 1999") shall affect any exemption granted to an existing industrial undertaking before the 1st April, 1999 and such exemption shall continue for the period provided in sub-clause (a) of clause (vii) of sub-section (2) or, as the case may be, sub-section (2A), as if the Amending Act of 1999 was not passed.

(b) Notwithstanding anything contained in sub-clause (a) of clause (vii) of sub-section (2) or sub-section (2A), as amended by the Amending Act of 1999, any existing industrial undertaking which was eligible for exemption under the provisions of sub-clause (a) of clause (vii) of sub-section (2) or sub-section (2A) before 1st April, 1999 but which did not avail of such exemption before that date shall be eligible for such exemption under the said sub-clause (a) of clause (vii) or the said sub-section (2A), as if the Amending Act of 1999 was not passed.

(c) Notwithstanding anything contained in sub-clause (a) of clause (vii) of sub-section (2) as amended by the Amending Act of 1999, where any undertaking has started generation of energy for its own use before the 1st April, 1999 but has not commenced manufacture or production of goods before that date, such undertaking shall be eligible for exemption under the said sub-clause (a) of clause (vii) of sub-section (2), as if the Amending Act of 1999 was not passed.

Explanation.— For the purpose of this sub-section, an existing industrial undertaking means an industrial undertaking which exists on the 1st April, 1999 and which manufactures or produces 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."

Amendment
of section 4
of Bom. XL
of 1958.

4. In the principal Act, in section 4, after sub-section (3), the following sub-section shall be inserted, namely :-

"(3A) The State Government or an officer authorised by the State Government in this behalf, may, in respect of any consumer,—

(a) extend the date of payment or allow him to pay electricity duty by instalments in such manner and on such conditions as may be prescribed,

(b) allow deferment of payment of electricity duty under such circumstances, on such conditions and for such period not exceeding five years in aggregate, as may be prescribed."

Amendment
of section 9
of Bom. XL
of 1958.

5. In the principal Act, in section 9, for the words "fifty rupees", the words "one thousand rupees" shall be substituted.

Amendment
of section 12
of Bom. XL
of 1958.

6. In the principal Act, in section 12, in sub-section (2), for clause (a), the following clause shall be substituted, namely :-

"(a) prescribe the time and manner of payment of electricity duty, the manner and conditions for extending the date of payment of electricity duty and payment of electricity duty by instalments; the circumstances in which and conditions subject to which and the period for which deferment of payment of electricity duty may be allowed under section 4;"

7. In the principal Act, in Schedule I, in Part I, below item (7), in *Explanation I*, in the proviso, after clause (b), the following clause shall be added, namely:—

Amendment of Schedule I to Bom. XL of 1958.

"(c) where a licensee who has installed the generating set for his own use supplies surplus electrical energy to any other industrial undertaking (hereinafter referred to as "the receiving undertaking"), the charges payable by any other consumer for such quantum of power to the licensee who is engaged in the business of supplying energy within the area where the receiving undertaking is located shall be deemed to be 'consumption charges' for such supply of energy."

8. In the principal Act, in Schedule II, in part I,—

Amendment of Schedule II to Bom. XL of 1958.

- (1) in item 5, in sub-item (a), in column 2, for the figures and words "10 paise per unit", the figures and words "40 paise per unit" shall be substituted;
- (2) in item 6, in column 2, for the figure and words "3 paise per unit", the figures and words "20 paise per unit" shall be substituted;
- (3) in item 7, in column 2, for the figures and words "35 paise per unit", the figures and words "70 paise per unit" shall be substituted.



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Separate paging is given to this Part in order that it
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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2002 is hereby published for general information.

V. M. KOTHARE,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 7 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fifty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 2002. Short title and commencement.

(2) It shall come into force on the 1st April, 2002.

Bom. XL of 1958. 2. In the Bombay Electricity Duty Act, 1958, in Schedule I, in Part I, Amendment of Schedule I to Bom. XL of 1958. in item (7), in column 2, for the figure and word "60 per cent.", the figure and word "45 per cent." shall be substituted.



समर्थेन जयते

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may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 17th June, 2004 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 24 OF 2004.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 18th June, 2004).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:-

- | | | |
|------------------|---|--|
| 1. | (1) This Act may be called for Bombay Electricity Duty (Gujarat Amendment) Act, 2004. | Short title and commencement. |
| | (2) It shall come into force on the 1 st July, 2004. | |
| Bom. XL of 1958. | 2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, in sub-section (2), after clause (iii), the following clause shall be inserted, namely :- | Amendment of section 3 of Bom. XL of 1958. |

"(iii-a) in respect of pumping water for agricultural irrigation purposes including energy consumed for lighting the premises used as a pump house;"

Amendment
of Schedule
I to Bom.
XL of 1958.

3.

In the principal Act, in Schedule I, in Part I, item (6) and the *Explanation* thereunder shall be deleted.

Amendment
of Schedule
II to Bom.
XL of 1958.

4.

In the principal Act, in Schedule II, in Part I, in item (6), in column 2, for the figures and words "20 paise per unit", the figures and words "40 paise per unit" shall be substituted.



सत्यमेव जयते

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 23rd March, 2005 is hereby published for general information.

S.S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 22 OF 2005.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 23rd March, 2005).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

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

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 2005.

Short title and
commencement.

(2) It shall come into force on the 1st April, 2005.

Amendment of
Schedule I to
Bom. XL of
1958.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the Principal Act"), in Schedule I, in Part I, -

Bom. XL of
1958.

(1) in item (1), the words "or educational purposes" and the Explanation thereunder shall be deleted;

IV-Ex. 22-1

22-1

(2) after item (1), the following items shall be inserted, namely :-

1	2
“(1A) For energy consumed by a consumer in respect of premises used for educational purposes –	
(a) in rural areas	15 per cent. of consumption charges.
(b) in urban areas -	
(i) where the total consumption per month does not exceed 40 units	20 per cent. of consumption charges.
(ii) where the total consumption per month exceeds 40 units.	35 per cent. of consumption charges.

Explanation.- “Educational purpose” means the purpose of imparting education by an approved school as defined in clause (2) of section 2 of the Bombay Primary Education Act, 1947, a recognised school or a registered school as defined in clause (q) or, as the case may be, clause (s) of section 2 of the Gujarat Secondary Education Act, 1972, or a University established by any law for the time being in force in the State, or a College affiliated to, or an institution recognised or approved by each University.

Bom. LXI of 1947.

Guj. 18 of 1972.

(1B) For energy consumption by Hostel for students. 15 per cent. of consumption charges.”;

(3) in item (2), in column 2, for the figures and words “30 per cent.”, the figures and words “15 per cent.” shall be substituted;

(4) in item (3), in column 2, for the figures and words “45 per cent.”, the figures and words “35 per cent.” shall be substituted;

(5) in item (4), in sub-item (b), in column 2, for the figures and words “45 per cent.”, the figures and words “35 per cent.” shall be substituted;

(6) in item (5), in sub-item (a), in column 2, for the figures and words “20 per cent.”, the figures and words “15 per cent.” shall be substituted;

(7) in item (7), in column 2, for the figures and words “45 per cent.”, the figures and words “35 per cent.” shall be substituted.

Amendment of
Schedule II to
Bom. XL of 1958.

3. In the principal Act, in Schedule II, in Part I, in item (7), in column 2, for the figures and words “70 paise per unit”, the figures and words “40 paise per unit” shall be substituted.



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 15th September, 2005 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 27 OF 2005.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 15th September, 2005).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

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

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Second Amendment) Act, 2005.

(2) It shall come into force on the 1st October, 2005.

Short title
and
commence
ment.

Amendment of
section 3 of Bom.
XL of 1958.

2. In the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), in section 3,- Bom. XL
1958.

- (1) in sub-section (1), for the brackets, figures and letters "(2A), (2AA), (2AAA)", the brackets, figures and letters "(2AA), (2AAA), (2B)" shall be substituted;
- (2) in sub-section (2), for clause (vii) and the *Explanation* thereunder, the following clause and *Explanation* shall be substituted, namely:-

"(vii) for motive power and lighting in respect of premises used by a new industrial undertaking for industrial purpose, subject to such terms and conditions as may be prescribed, for a period of five years from the date on which such industrial undertaking begins to manufacture or produce goods for the first time:

Provided that no new industrial undertaking shall be entitled for 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 therefore in such form, within such period and to such officer as may be prescribed.

Explanation. - For the purpose of this clause "a new industrial undertaking" means any 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 India for any industrial purpose, of such value in relation to total value of the aforesaid 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.";
- (3) after sub-section (2AAA), the following sub-section shall be inserted, namely:-

"(2B) (a) Nothing contained in this Act as amended by the Bombay Electricity Duty (Gujarat Second Amendment) Act, 2005 (hereinafter referred to as "the amending Act of 2005") shall affect any exemption granted to an existing industrial undertaking before the 1st October, 2005 and such exemption shall continue for the period provided in clause (vii) of sub-section (2) as if the amending Act of 2005 was not passed. Guj 27

(b) Notwithstanding anything contained in clause (vii) of sub-section (2) as amended by the amending Act of 2005, any existing industrial undertaking which was eligible for exemption under the provisions of clause (vii) of sub-section (2) before the 1st October, 2005 but which did not avail of such exemption before that date shall be eligible for such exemption under the said clause (vii) as if the amending Act of 2005 was not passed.

Explanation.- For the purpose of this sub-section, an existing industrial undertaking means an industrial undertaking which exists on the 1st October, 2005 and which manufactures or produces 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.”.

3. In the principal Act, in section 4, in sub-section (3A), in clause (b), for the words “five years in aggregate”, the words “five years in aggregate, if deferment is allowed for hundred per cent. of the payment liability of electricity duty and not exceeding seven years in aggregate, if deferment is allowed for fifty per cent. of the payment liability of electricity duty” shall be substituted.

Amendment
of section
4 of Bom.
XL of 1958.

4. In the principal Act, section 8 shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-sections shall be added, namely:-

Amendment
of section
8 of Bom.
XL of 1958.

“(2) Where any sum due on account of electricity duty is collected by the licensee but not paid to the State Government within a period of six months from the due date of payment thereof, such licensee shall also be liable to pay penalty on such sum (not exceeding 12 per cent. per annum) as the State Government may, by general or special order fix and the sum together with interest and penalty shall be recoverable either through a civil court or as an arrears of land revenue.

(3) Where any sum due on account of electricity duty is paid by the consumer but the interest due thereon is not paid by such consumer within six months from the date of such payment, such consumer shall also be liable to pay penalty (not exceeding 12 per cent. per annum) on such sum as the State Government may, by general or special order fix and such sum together with interest and penalty shall be recoverable either through a civil court or as an arrears of land revenue.

(4) Where the consumer or, as the case may be, the licensee is liable to pay electricity duty, penalty or interest and he makes payment of an amount which is less than the aggregate of the amount of electricity duty, penalty and interest, the amount so paid shall be first applied towards the amount of interest, thereafter the

balance, if any, towards the amount of penalty and thereafter the balance if any, towards the amount of electricity duty.

(5) The State Government may, by general or special order, waive the whole or any part of interest or penalty payable under this section in such circumstances, on such terms and conditions and for such period as may be prescribed. ”.

Amendment of
section 9 of
Bom. XL of
1958.

5. In the principal Act, in section 9, for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of
section 12 of
Bom. XL of
1958.

6. In the principal Act, in section 12, in sub-section (2),-

(1) before clause (a-1), the following clause shall be inserted, namely :-

“(a-2) prescribe the terms and conditions subject to which new industrial undertaking shall be entitled for exemption from payment of electricity duty under clause (vii) of sub-section (2) of section 3;”;

(2) in clause (a-1), after the words “within which”, the words “and the officer to whom” shall be inserted;

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

“(dd) prescribe the circumstances in which, the terms and conditions subject to which and the period for which the interest or penalty may be waived under sub-section (5) of section 8;”.

Amendment of
Schedule II of
Bom. XL of
1958.

7. In the principal Act, in Schedule II, in Part I, for the item (5) and the *Explanation* thereunder, the following item and the *Explanation* shall be substituted, namely :-

“(5) For energy consumed by an industrial undertaking not being an undertaking to which item (2) or (4) applies, other than energy consumed in respect of any of its premises used for residential purposes.

40 paise per
unit.

Explanation. - Any energy consumed by the industrial undertaking for installation of additional plants, machineries and equipments of such industrial undertaking shall be construed as energy consumed by the industrial undertaking.”.



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 2006.

(First published after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006.)

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on the 1st April, 2006.

2. In the Bombay Electricity Duty Act, 1958, in Schedule I, in Part I, -

Amendment of
Schedule I to Bom.
XL of 1958.

(1) in item (1), in sub-item (b), in entry (ii), in column 2, for the figures and words "40 per cent.", the figures and words "30 per cent." shall be substituted;

(2) in item (1A), in sub-item (b), in entry (ii), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;

- ✓ (3) in item (3), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;
- ✓ (4) in item (4), in sub-item (b), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;
- ✓ (5) in item (7), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted.

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PART IV

Legislation - Gujarat and Union territories -
The following is a list of the laws passed by the Gujarat Legislative Assembly in the year 2005, as published in the Gujarat Government Gazette, Part IV, Volume 100, in order of their serial numbers.

S. PARNAR
Secretary to the Government of Gujarat
Legislative Department, Gandhinagar, Gandhinagar

GUJARAT GOVT. NO. 1 OF 2006

Enacted on the 21st day of March 2006.

ACT

Enacted on the 21st day of March 2006.



सत्यमेव जयते

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

(The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.)

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 6 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30th March, 2007).

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 2007. Short title and commencement.

(2) It shall come into force on the 1st April, 2007.

Amendment of
Schedule I to
Bom. LX of
1958.

2. In the Bombay Electricity Duty Act, 1958, in Schedule I, in Part I,-

Bom. XL of
1958.

(1) in item (1),-

(a) in sub-item (a), in column 2, for the figures and words "20 per cent.", the figures and words "10 per cent." shall be substituted;

(b) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) in urban areas	20 per cent. of Consumption charges.”;
---------------------	--

(2) in item (1A), -

(a) in sub-item (a), in column 2, for the figures and words, "15 per cent.", the figures and words "10 per cent." shall be substituted;

(b) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) in urban areas	20 per cent. of Consumption charges.”;
---------------------	--

(3) for item (1B), the following item shall be substituted, namely:-

“(1B) For energy consumption
by Hostel for students

(i) in rural areas	10 per cent. of Consumption charges.
--------------------	--

(ii) in urban areas	15 per cent. of Consumption charges.”;
---------------------	--

(4) in item (3), in column 2, for the figures and words "30 per cent.", the figures and words "25 per cent." shall be substituted;

(5) in item (4), in sub-item (b), in column 2, for the figures and words "30 per cent.", the figures and words "25 per cent." shall be substituted;

(6) in item (7), in column 2, for the figures and words "30 per cent.", the figures and words "25 per cent." shall be substituted.