



GOVERNMENT OF MAHARASHTRA
LAW AND JUDICIARY DEPARTMENT

BOMBAY ACT No. XL OF 1958.

THE MAHARASHTRA ELECTRICITY DUTY ACT.

(As modified upto the 23rd November 2012)



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THE MAHARASHTRA ELECTRICITY DUTY ACT.

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SCHEDULE.

BOMBAY ACT No. XL OF 1958.¹

(THE MAHARASHTRA ELECTRICITY DUTY ACT.)

(This Act received the assent of the Governor on 6th May 1958; assent was first published in *Maharashtra Government Gazette*, Part IV on 9th May 1958.)

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

Amended by Mah.	26	of 1962	\$(1-10-1962)	†
"	"	"	18 of 1963	\$\$ (1-6-1963) †
"	"	"	51 of 1965	£ (1-6-1966) †
"	"	"	28 of 1972	££ (1-10-1972) †
"	"	"	16 of 1973	(1-4-1973) †
"	"	"	45 of 1973*	(19-10-1973) †
"	"	"	12 of 1974	(1-4-1974) †
"	"	"	74 of 1975	(1-9-1976) †
"	"	"	18 of 1978	(1-9-1978) †
"	"	"	24 of 1978+	(1-9-1978) †
"	"	"	33 of 1984@	(1-10-1984) †
"	"	"	13 of 1986 ††	(8-11-1985) †
"	"	"	9 of 1988	(22-4-1988) †
"	"	"	9 of 1997 ++	(15-9-1996) †
"	"	"	21 of 1998	(1-5-1998) †
"	"	"	7 of 2012 @@	(10-2-2012) †
"	"	"	24 of 2012	(22-8-2012) †

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 ²[the Maharashtra Electricity Duty Act].

(2) It extends to the whole of the ³[State of Maharashtra].

(3) It shall come into force on such date⁴ as the State Government may, by notification in the *Official Gazette*, appoint.

Short title,
extent and
commence-
ment.

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

† This indicates the date of commencement of the Act.

\$ 1st day of October 1962, vide G.N., I. and L.D., No.ELD.1062-Elec., dated 22nd August 1962, published in M.G.G., Part IV-B, p.2680.

\$\$ 1st day of June 1963, vide G.N., I. and L.D., No.ELD.1093-Elec., dated 14th May 1963, published in M.G.G., Part IV-B, p.578.

£ 1st day of January 1966, vide G.N., I. and L.D., No.GTM.1065/3847-(a)-XIII, dated 28th December 1965, Published in M.G.G., Pt IV- B. 760.

££ 1st day of October 1972, vide G.N., I. and L.D., No.ELD.1072/278329-Elec.I, dated 27th September 1972, published in M.G.G., Part IV-B, p.1678.

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

+ Maharashtra Ordinance No. VII of 1978 was repealed by Mah. 24 of 1978, s. 3 (1).

@ Maharashtra Ordinance No. VIII of 1984 was repealed by Mah. 33 of 1984, s. 5.

†† Maharashtra Ordinance No. IX of 1985 was repealed by Mah. 13 of 1986, s. 8.

++ 15th September 1996, vide G.N., F.D., No. STA. 1196/CR-74/Taxation-1, dated the 12th September 1996, published in M.G.G., Part IV-B, Extra, p.1133.

@@ Maharashtra Ordinance No. III of 2012 was repealed by Mah. 7 of 2012, s. 3.

² These words were substituted for the words and figures "the Bombay Electricity Duty Act, 1958" by Mah. 24 of 2012, ss. 2 and 3, Schedule, entry 66.

³ These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

⁴ 1st day of July 1958, vide G.N., R.D., ELD. 1058 (i)-N, dated 30th June 1958, published in M.G.G., Part IV B, p. 665.

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

(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 ¹ [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.

² [(aa) " consumption charges " means the charges levied by the licensee, under the Electricity (Supply) Act, 1948, for the energy consumed by a consumer which charges shall include the energy charges, maximum demand charges, fuel adjustment charges and fuel cost adjustment ;]

LIV of
1948.

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

(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, ³[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 ;

IX of
1910.

LIV of
1948.

⁴[(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

⁵[(ii) is not formed by transfer, to a new business, of machinery or plant or any part thereof, previously used for any purpose in India, exceeding in value twenty per cent. of the total value of machinery or plant of such new industrial undertaking when it begins to manufacture or produce articles for the first time ; 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.
XXVI
of
1962.

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

¹ These words and figures were inserted by Mah. 18 of 1963, s. 2.

² This clause was substituted for previous clause (aa), by Mah.21 of 1998, s. 2.

³ These words were substituted for the words "the State Government when it is engaged " by Mah. 26 of 1962, s. 2(1).

⁴ This clause was inserted by Mah. 26 of 1962, s.2 (2).

⁵ Sub-clause (ii) was substituted for the original by Mah. 13 of 1986, s.2.

3. (1) Subject to the provisions of sub-section (2), there shall be levied and paid to the State Government on the ¹[consumption charges or 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. Duty on units of energy consumed.

(2) ²[(a)] Electricity duty shall not be leviable on the ³[consumption charges or the] units of energy consumed,—

⁴(i) by the Government of Maharashtra (save in respect of premises used for residential purposes) ;

(ia) by or in a 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 ⁵[a school or college imparting education or training in academic or technical subjects, a hospital, nursing home, dispensary, clinic, public street lighting, public water works and system of public sewers or drains (save in respect of premises used for residential purposes)];

(ib) by any licensee for purposes directly connected with 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 ;

⁶(iii) by or in respect of any statutory University and institutions run by the statutory University for the purpose of or in respect of education, research and training (save in respect of premises used for residential purposes) ;

Bom. XXIX of 1950. (iia) by or in respect of charitable institution registered under the Bombay Public Trusts Act, 1950, for the purpose of, or in respect of, school or college imparting education or training in academic or technical subjects (save in respect of premises used for residential purposes) ;]

(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 ;

¹ These words were inserted by Mah. 21 of 1998, s. 3 (a).

² Sub-section (2) was re-numbered as clause (a) of that sub-section by Mah. 26 of 1962, s. 3.

³ These words were inserted by Mah. 21 of 1998, s. 3 (b).

⁴ These sub-clauses were substituted for the original sub-clause (i) by Mah. 18 of 1963, s. 3.

⁵ This portion was substituted for the words " public street-lighting, public water works and system of public sewers or drains" by Mah. 13 of 1986, s.3(1) (a).

⁶ These clauses were substituted for clause (iii), *ibid.*, s. 3 (b).

(vi) in respect of such industrial or agricultural 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[(vii) for any industrial purpose or process, in the Vidarbha region ²], Marathwada region, in the Raigad, Sindhudurg and Ratnagiri Districts and in the Thane District (but excluding therefrom the part adjoining Greater Bombay, which is encircled by the Thane-Bassein creek)] in respect of any new industrial undertaking ³[has begun to manufacture or produce articles for the first time before the commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 1988 :]

Mah.
IX of
1988.

⁴ [Provided that, a new industrial undertaking which begins to manufacture or produce articles for the first time on any date after the commencement of the Bombay Electricity Duty (Amendment) Act, 1986 (hereinafter referred to in this sub-clause as " the said date"), shall make an application in the prescribed manner and form within two years from the said date ; and thereupon the provisions of this sub-clause shall apply to such undertaking from the said date :]

Mah.
XIII of
1986.

⁵ [Provided further 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 ⁷[or class of new industrial undertaking, subject to such conditions and restrictions,] as may be specified in this behalf by the State Government in such notification ;

and thereupon the provisions of ⁸[this sub-clause] shall not apply in those areas or part thereof or in relation to such new industrial undertaking ⁹[or class of new industrial undertaking].

(b) In those parts of the State not mentioned in ¹⁰[sub-clause] (vii) of clause (a) (but excluding Greater Bombay) electricity duty of 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 ¹¹[has begun to manufacture or produce articles for the first time before the commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 1988] :

Mah.
IX of
1988.

¹ This clause was added by Mah. 26 of 1962, s. 3 (a).

² This portion was substituted for the portion beginning with the words " and Hyderabad area " and ending with the words and bracket " (Thana-Bassein creek)" by Mah. 13 of 1986, s. 3 (I) (c) (i).

³ This portion was substituted for the portion beginning with the words " begins to manufacture" and ending with the words and bracket " such commencement)", by Mah. 9 of 1988, s. 5 (a)

⁴ This Proviso was inserted by Mah. 13 of 1986, s. 3 (I) (c) (ii).

⁵ This proviso was deemed always to have been substituted by Mah. 45 of 1973, s. 2 (I).

⁶ These words were substituted for the words " Provided that " by Mah. 13 of 1986, s. 3 (I) (c) (iii) (A).

⁷ These words were inserted after the words " new industrial undertaking ", *ibid.*, s. 3 (I) (c) (iii) (B).

⁸ These words were substituted for the words " this clause ", *ibid.*, s.3 (I) (c) (iii) (C).

⁹ These words were inserted, *ibid.*, s.3 (I) (c) (iii) (D).

¹⁰ This word was substituted for the word " paragraph ", *ibid.*, s. 3(2)(a).

¹¹ This portion was substituted for the portion beginning with the words " manufactures or produces " and ending with the words and bracket" such commencement)" by Mah. 9 of 1988, s. 5(b).

¹[Provided that, a new industrial undertaking which begins to manufacture or produce articles for the first time on any date after the commencement of the Bombay Electricity Duty (Amendment) Act, 1986 (hereinafter referred to in this sub-clause as "the said date"), shall make an application in the prescribed manner and form within two years from the said date ; and thereupon the provisions of this sub-clause shall apply to such undertaking from the said date:]

Mah.
XIII of
1986.

²[³[Provided further 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 ⁴[or class of new industrial undertaking, subject to such conditions and restrictions,] 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, ⁵[or class of 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 ⁶[consumption charges] 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.

(3) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty ⁷[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 ⁸[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 ⁹[supplied to, or consumed by, such person].

IX of
1910.

¹ This proviso was inserted by Mah. 13 of 1986, s. 3(2)(b).

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

³ These words were substituted for the words " Provided that" by Mah. 13 of 1986, s. 3(2)(c)(i).

⁴ These words were inserted, *ibid.*, s. 3(2)(c)(ii).

⁵ These words were added, *ibid.*, s. 3(2)(c)(iii).

⁶ These words were substituted for the word " units " by Mah. 21 of 1998, s. 4.

⁷ These words were substituted for the words " due from him " by Mah. 74 of 1975, s. 2(a).

⁸ These words and figure were substituted for the words and figure "under section 7, and" by Mah. 18 of 1963, s. 4.

⁹ These words were substituted for the words "supplied by him" by Mah. 74 of 1975, s. 2 (b).

(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.

¹[(6) Notwithstanding anything contained in the foregoing sub-section 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, wave 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.]

Reference for decision to authority question as to part or clause of Schedule under which any consumption of energy falls. ²**4A.** (1) Where any question arises as to the Part or clause in the Schedule to this Act 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.

(2) The decision recorded by the authority under sub-section (1) shall, subject to any appeal under section 7A to, or revision under section 7B by, the State Government, and the order of the State Government in such appeal or revision, be final.]

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. ³**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 ⁴[whether prospectively or retrospectively,] the consumption of energy in the whole or any part of the State, in the respect of any class of premises or purposes or in respect of energy consumed upto a specified limit, from payment of the whole or any part of the electricity duty payable under Part A, ⁵[Part B or ⁶[Part F or Part G]] of the Schedule to this Act.]

¹ Sub-section (6) was added by Mah. 18 of 1978, s. 2.

² Section 4A was inserted by Mah. 13 of 1986, s. 4.

³ Section 5A was inserted by Mah. 26 of 1962, s. 4.

⁴ These words were deemed always to have been inserted from 1st October 1962 by Mah. 45 of 1973, s. 3.

⁵ These words and letters were substituted for the words and letters " Part B, Part E, Part F or Part H" by Mah. 9 of 1988, s. 6.

⁶ These words and letters were substituted for the words and letter " Part F" by Mah. 9 of 1997, s.4.

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

(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 this behalf, an Inspector may— Powers of 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 levy of electricity duty;

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

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of ¹[the Code of Criminal Procedure, 1973].

² **7A.** An appeal against the decision of the authority under sub-section (1) of section 4A shall lie to the State Government and such appeal shall be made within sixty days from the date of the decision. Appeal.

7B. Where no appeal is made under section 7A, the State Government may, at anytime, *suo motu*, for the purpose of satisfying itself as to the legality or propriety of the decision of the authority under sub-section (1) of section 4A, 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. Revision.

8. ³[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 thereupon, shall be recoverable either through a civil court or as an arrear of land revenue— Recoveries.

¹ These words were substituted for the words " the Code of Criminal Procedure, 1898" by Mah. 33 of 1984, s. 3.

² Sections 7A and 7B were inserted by Mah. 13 of 1986, s. 6.

³ 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 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 authorised 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 authorised 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.

Penalties. **9.** If any person—

(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[(ai) 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].

Offence by companies.

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 :

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 partner in the firm.

Protection of action taken in goodfaith.

11. No suit, prosecution or other legal proceeding shall lie against any

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

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

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

person for anything which is in good faith done or intended to be done under this Act.

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.

(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 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.]

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, tax on the consumption or sale of electricity (whether produced by a Government or other person) which is— Savings.

(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.

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

¹ Clause (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).

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

(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 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, shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

Consequential.

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

¹[SCHEDULE

(See section 3)

²[PART A

In respect of,—

(i) premises used for residential purpose ;

(ii) premises used for educational purpose; and

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

at such rate or rates not exceeding 20 per cent. of the consumption charges as the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, specify.

Bom. II
of 1932.
C. P.
and
Berar
Act X
of 1949.
Sau.
Act
VIII of
1956.

Bom.
II of
1932.

Bom.
II of
1932.

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

² Part A, Part B and Part C were substituted by Mah. 9 of 1997, s. 5.

PART B

In respect of,—

- | | |
|--|--|
| (i) premises used for business, trade, commercial or professional purpose ; | at such rate or rates not exceeding 30 per cent. of the consumption charges as the State Government may, |
| (ii) premises used for studio ; | either prospectively or retrospectively, by notification in the <i>Official Gazette</i> , specify. |
| (iii) premises used for sports and social clubs ; | |
| (iv) a hospital or nursing home or dispensary or clinic ; | |
| (v) consumption for the purpose of advertisement or display in public place or in or on premises other than those in which goods or services, advertised or displayed, are sold, supplied or provided; and | |
| (vi) temporary supply for exhibitions, entertainments or social functions. | |

PART C

- | | |
|--|--|
| In respect of permanent or temporary supply for cinema houses, theatres, circuses or <i>Loknatya</i> . | at such rate or rates not exceeding 25 per cent. of the consumption charges as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i> , specify.] |
|--|--|

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—

- ¹ [For every unit of energy consumed] ²[100 paise] per unit.

³[PART E

¹ 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).

² These figures and word were substituted for the figures and word “ 32 paise ” by Mah. 13 of 1986, s. 7(4).

³ Parts E and F were inserted, *ibid.*, s.7(5)

In respect of temporary supply for exhibitions, entertainments, or social functions—

For every unit of energy consumed 50 *paise* per unit.

PART F

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 ¹[15 per cent. of the consumption charges] as the State Government may, either prospectively or retrospectively, by notification in *Official Gazette*, specify in respect of premises in any areas used for any class of industrial undertakings].

²[PART G

In respect of,—

- (a) every person not being a licensee who generates energy and supplies the same to any other person free of charge for consumption of energy by that other person ; and at such rate or rates not exceeding ³[150 *paise* per unit] as the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, specify.]
- (b) every person other than a licensee who generates energy for consumption of energy by him.

⁴[PART H

- (a) In respect of consumption for agricultural purposes at such rate or rates not exceeding 30 per cent., of the consumption charges as the State Government may, either prospectively or retrospectively, by notification in the *Official Gazette*, specify.]

¹ These figures and words were substituted for the figures and words " 20 *paise* per unit", by Mah. 9 of 1997, s.5 (b).

² This part is added, *ibid.*, s.5 (c).

³ These figures and words were substituted for the figures and words " 40 *paise* per unit " by Mah. 7 of 2012, s.2.

⁴ This part is added by Mah. 21 of 1998, s.5.

1 * * * * *

1 Paragraph II was deleted by Mah. 13 of 1986, s. 7 (8)

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