



महाराष्ट्र शासन राजपत्र

प्राधिकृत प्रकाशन

गुरुवार, जून ८, १९७८/ज्येष्ठ १८, शके १९००

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पुठ क्रमांक दिले आहेत

भाग पाच

पुढील विधेयके इत्यादी, असाधारण राजपत्र म्हणून त्यांच्यापुढे दर्शविलेल्या दिनांकाना प्रसिद्ध झाली आहेत :—

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मंगळवार, जून ६, १९७८/ज्येष्ठ १६, शके १९००

[To be translated into Marathi and Hindi (in Devanagari Script) and the translations to be published in the "Maharashtra Government Gazette". The dates of publications to be reported.]

The following Bill is published under the second proviso to rule 115 (1) of the Maharashtra Legislative Assembly Rules :—

L. A. BILL No. XVIII OF 1978.

A BILL

further to amend the Bombay Electricity Duty Act, 1958.

Bom. XL of 1958. WHEREAS it is expedient further to amend the Bombay Electricity Duty Act, 1958, for the purposes hereinafter appearing; It is hereby enacted in the Twenty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Electricity Duty (Amendment) Act, 1978. 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.

Insertion of section 3A in Bom. XL of 1958. 2. After section 3 of the Bombay Electricity Duty Act, 1958 (hereinafter referred to as "the principal Act"), the following section shall be inserted, namely :— Bom. XL of 1958.

Power to vary rates of duty specified in Schedule.

"3A. Notwithstanding anything contained in section 3, the State Government may, from time to time, by notification in the *Official Gazette*, vary the rates of electricity duty specified in or under all or any of the parts or clauses in the Schedule. But where the rates specified in or under any part or clause are increased, the increased rates shall not be more than twice the rates specified in or under that part or clause on the date of commencement of the Bombay Electricity Duty (Amendment) Act, 1978. On the issue of such notification, the Schedule shall, from time to time, stand amended accordingly." Mah. of 1978.

Amendment of section 4 of Bom. XL of 1958.

3. In section 4 of the principal Act, after sub-section (5), the following sub-section shall be added, namely :—

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

Amendment of Schedule to Bom. XL of 1958.

4. In the Schedule to the principal Act,—

(1) below the heading "SCHEDULE", for the brackets, words and figure "(See section 3)", the following shall be substituted, namely :—

"(See sections 3 and 3A)";

(2) in Part B, in clause 1, after sub-clause (ii), the following sub-clause shall be inserted, namely :—

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

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

(3) in Part D, for the portion beginning with the letters, figure and words "Rs. 5 per month" and ending with the words "per installation.", the following shall be substituted, namely :—

"For every unit of energy consumed .. 30 P. per unit.";

(4) in Part E,—

(a) for the portion beginning with the words "In respect of" and ending with the words and bracket "(and theatres)", the following shall be deemed to have been substituted on the 1st October 1972, namely :—

"With effect from the 1st October 1972, in respect of temporary supply for exhibitions or entertainments for private gains, or for social functions";

(b) after the words "the entire connected supply", where they occur for the third time, the following shall be added, namely :—

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

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1978.

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

(5) Part F shall be deleted;

(6) for Part H, the following Part shall be substituted, namely:—

“ PART H

(a) In respect of consumption for agricultural purposes (excluding poultry farming and hatcheries) . . . 4 P. for every 5 units, and for a fraction thereof 1 P. for every unit.

(b) In respect of consumption for poultry farming or hatcheries—

(i) for the first 200 or less units of energy consumed in a month . . . 3 P. per unit.

(ii) for each additional unit of energy in excess of 200 units of energy consumed in a month . . . 5 P. per unit.”;

(7) in paragraph II at the end of the Schedule, for the last sub-paragraph beginning with the words “The decision recorded” and ending with the words “shall be final.”, the following shall be substituted, namely:—

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

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

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to amend the Bombay Electricity Duty Act, 1958, to remove certain difficulties and doubts experienced in the administration of the Act.

2. Section 3 of the Act provides that there shall be levied on the units of energy consumed the electricity duty at the rates specified in the Schedule. Every time any of the various rates of duty given in the Schedule is to be varied, an amendment of the Act becomes necessary. By new section 3A to be inserted by clause 2, it is proposed to take power to Government to vary the rates of duty by notification in the *Official Gazette*, subject to the restriction that increased rates should not be more than twice the rates on the date of commencement of this Amendment Act.

3. By clause 3, section 4 is being amended, to enable Government to waive recovery of electricity duty and interest for delayed payment, when a licensee etc. collects less duty due to some *bona fide* mistake in meter reading or wrong classification of consumption.

4. Some of the rates of duty given in the Schedule are fixed on the basis of connected supply i.e. the maximum supply of electricity made available to a consumer. As doubts have been expressed regarding the levy of the duty on this basis, by clause 4, necessary amendments are being made in Parts D, E and F of the Schedule to change this basis and to indicate the rates on the basis of units of electricity consumed and to make consequential amendments, with retrospective effect wherever necessary.

5. It is proposed to delete Part F which provides for levy of duty on unmetered supply, as there is likelihood of pilferage and theft of electricity. The licensees will be required to fix meters and to charge the duty on the basis of units consumed under the relevant Part.

6. In some cases existing rates are sought to be revised. Consumption for all poultry farms and hatcheries will now be charged at a suitable rate under a separate sub-entry in Part H.

7. Where any question arises as to the Part or entry under which any consumption falls, it is referred to a specified authority and an appeal lies to Government. Where no such appeal is made, it is proposed to enable Government to exercise power of revision in deserving cases.

Dated the 6th June 1978.

JAWAHARLAL DARDA,
Minister for Energy.

MEMORANDUM REGARDING DELEGATED LEGISLATION.

The Bill involves the following proposals for delegation of legislative power.

2. By clause 1(2) of the Bill, power is being taken to Government to bring the Amendment Act into force from a suitable date by notification in the *Official Gazette*.
3. By clause 2, new section 3A is being inserted in the Act to empower Government to vary the rates of duty given in the Schedule by notification in the *Official Gazette*, subject to the restriction that the increased rate shall not be more than twice the rates prevailing at the date of commencement of the Amendment Act.
4. By clause 3, section 4 is being amended to enable Government to waive or write off by order the recovery of any amount of duty or interest for delayed payment in certain cases, with retrospective effect, if necessary.
5. All the above proposals are of a normal character.

FINANCIAL STATEMENT.

Doubts have been raised about levy of electricity duty under the Bombay Electricity Duty Act, 1958, on the basis of connected load. It is, therefore, proposed to provide for levy of electricity duty on the basis of units consumed as follows, viz. :—

	Proposed rate.
(1) Part B (iii) in the Schedule to the Act Temporary Supply for—	
(a) Exhibitions and entertainments	30 paise per unit.
(b) Social functions	40 paise per unit.
(2) Part D in the Schedule to the Act	30 paise per unit.
Advertisement or display in public places etc.	

The rates of electricity duty under Parts B (iii) and D which are now proposed on the basis of units consumed, are expected to yield approximately the same revenue as before.

2. In respect of permanent supply for exhibitions or entertainments for private gain or for social functions, the rate of electricity duty under Part B (1)(i) and (ii) will be charged from 1st October 1972. In respect of temporary supply for such purposes the present rates under Part E will continue till the commencement of this Amendment Act. Thereafter, it will be charged under Part B (iii) as given above. This will also yield the same revenue as before.

3. As regards Part F i.e. unmetered supply, the revenue from this source is negligible as there are hardly any consumers of this type. All the licensees, and the Maharashtra State Electricity Board, will, however, be required to fix meters at such places where there are no meters at present for charging duty at appropriate rates. It may also be possible for the licensees to assess the energy consumption of such consumers on the basis of available data and then charge duty on per unit basis.

It is expected that as a result of the proposed amendment a liability of refund may arise to the extent of Rs. 5 lakhs in respect of levy on the basis of connected supply.

It is proposed to levy electricity duty under Part H in respect of all poultry farms to remove doubts in this regard. This would yield some more revenue to Government.