

## **INDUSTRIES AND LABOUR DEPARTMENT**

Sachivalaya, Mumbai -32, 28<sup>th</sup> Sept. 1962

### Bombay Electricity Duty Act, 1958

- 1) No. ELD. 1962 Elec.- In exercise of the powers conferred by sub-section (1) and (2) of section 12 of the Bombay Electricity Duty Act, 1958 (Bom. XL of 1958), the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (1) of the said section 12, namely :-

### **PRELIMINARY**

1. Short title and commencement . –(1) These rules may be called the Bombay Electricity Duty Rules, 1962.
- (2) They shall come into force on and from the 1<sup>st</sup> day of October 1962.
2. Definitions. – In these rules, unless the context requires otherwise, -
  - a) “Act” means the Maharashtra Electricity Duty Act, 1958;
  - b) “Authority” means the authority specified by the State Government under paragraph II in the Schedule to the Act ;
  - c) “Billing month” means a month in respect of which a bill of charges is prepared by a licensee under his tariffs for the supply of energy to his consumers. Where more than half the number of days of such month fall in any calendar month such month shall be named after that calendar month, and where equal number of days of such month fall in two calendar months such months shall be named after the first of the two calendar months ;
  - d) “Electrical Inspector” means an Electrical Inspector appointed by the State Government under section 36 of Indian Electricity Act, 1910, having jurisdiction over the concerned area ;
  - e) “Form” means a form appended to these rules ‘
  - f) “Inspector” means an Inspector appointed by the State Government under section 6 of the Act ;
  - g) “part” means a Part in the Schedule to the Act ;
  - h) “Quarter” means a period of three months ending on the 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December of every year ;
  - i) “succeeding calendar month”; with reference to any billing month named by a licensee, means the next month named according to the British calendar ;
  - j) Words and expressions not defined in these rules shall have the meanings respectively assigned to them in the Act ;

## **PROCEDURE FOR COLLECTION AND PAYMENT OF ELECTRICITY DUTY**

3. Provision as respects payment of electricity duty by licensees – (1) Every licensee who supplied energy to any consumer may prepare his bill of charges according to his billing month, but shall include the electricity duty leviable under the Act as a separate item in the bill of charges for the energy supplied by him to the consumer and shall recover the same from the consumer along with his own charges for the supply of such energy. The duty leviable in accordance with the different Parts shall be indicated by the licensee separately in the bill.
- (2) Where in respect of any billing month the licensee ordinarily completes the reading of meters of all his consumers of any class, within a period of seven days from the date on which he commences such reading, he shall, in respect of such billing month, pay to State Government on or before the last date of the succeeding calendar month, the whole of the duty payable in respect of the energy consumed by such class of consumers during the billing month.
- (3) In all cases not falling under sub-rule (2) the duty payable in respect of energy consumed by the consumers during each billing month may be paid by the licensee by three installments as hereinafter provided : -
- (i) The first installment of a sum equal to 1/24th of the total duty collected and paid to the State Government during the preceding financial year in respect of energy consumed by the aforesaid class of consumers during that year shall be paid on or before the 15<sup>th</sup> day of the succeeding calendar month ;
- (ii) The second installment equal to the sum mentioned in clause (i) shall be paid on or before the last day of the succeeding calendar month ;
- (iii) The last installment comprising the remaining amount, if any, of duty payable in respect of the billing month shall be paid within ten days from the last day of the succeeding calendar month ;
- Provided that, where the amount paid by the first installment together with the amount payable by the second installment under clause (ii) exceeds the total amount of duty payable in respect of any billing month, the amount to be paid by the second installment shall be reduced to the extent of such excess.
- (4) Every licensee, other than the Maharashtra State Electricity Board, and the Central Government shall, in consultation with the Electrical Engineer to Government, adopt either the procedure prescribed in sub-rule (2) or in sub-rule (3) as may be convenient to him for reading the meters and payment of the duty, and shall not change over to the alternative procedure without giving three months' notice in writing to the Electrical Engineer to Government in advance.
- (5) The Central Government shall adopt the procedure prescribed in sub-rule (2) above.
- (6) The licensee shall credit the amount of duty in such Government Treasury as may be specified in respect of him by the Electrical Engineer to Government, under the head "XIII-Other Taxes and Duties – Receipts under Electricity Duty", and a copy of the treasury challan by which the duty is paid shall be

forwarded by him to the Electrical Engineer to Government and another copy to the Electrical Inspector.

4. Provision as respects payment of duty by persons who generate energy for their own use. –
  - (1) Every person other than a licensee who intends to generate, or intends to continue generation of energy exclusively for his own use after the commencement of these rules shall make an application for registration in Form “A”. Such application shall[ where the use is for an industrial undertaking, be made to the Electrical Engineer to Government and in any other case, to the Electrical Inspector..
  - (2) No person to whom a registration number is assigned under sub-rule (1) shall cause any extension or replacement to be made in his generating set without making a fresh application under sub-rule (1) and obtaining a fresh registration number under that sub-rule.
  - (3) Every person to whom a registration number is assigned under sub-rule (1) –
    - (i) Shall pay the electricity duty payable in respect of a calendar month within ten days after the expiry of that month by crediting the amount of duty under the head “XIII-Other Taxes and Duties – Receipts under Electricity Duty” in such Government Treasury as may be specified in that behalf by the Electrical Engineer to Government, or as the case may be by the Electrical Inspector ;
    - (ii) Shall forward a copy of the treasury challan to the Electrical Engineer to Government, or as the case may be to Electrical Inspector indicating therein the registration number assigned to him under sub-rule (1) ; and
    - (iii) Shall submit a quarterly return in Form B to the Electrical Engineer to Government and to the Electrical Inspector on or before the 15<sup>th</sup> day of the month next following the quarter to which the return relates.
5. Provision as respects payment of duty by persons who generate energy and supply the same of other persons free of charge. Every person other than a licensee who generates energy and supplies the same to other persons free of charge, -
  - (i) Shall pay the electricity duty payable on the energy consumed by such persons in any calendar month by crediting the amount of duty under the head “XIII-Other Taxes and Duties – Receipts under Electricity Duty” into the Government Treasury of the district in which the energy is consumed or with the prior approval of the Electrical Engineer to Government, in any other Government Treasury, within fifteen days of the expiry of the calendar month aforesaid ; and

- (ii) Shall submit a quarterly return in Form C to the Electrical Engineer to Government and to the Electrical Inspector before the 25<sup>th</sup> day of the month succeeding the month next following the quarter to which the return relates.
6. Provision as respects payment of duty for temporary supply of energy made by any person, not being licensee –
- (1) Every consumer intending to receive temporary supply of energy from any person, not being a licensee, shall, where consumption of such energy would fall under Part E, give an advance notice of his intention to receive such supply of energy to the Mamledar, Tahsildar or the Mahalkari or Naib-Tahsildar within whose jurisdiction the energy shall be consumed. Every such notice shall be in Form D.
- (2) The electricity duty leviable in respect of consumption of energy referred to in sub-rule (1) shall, save as provided in sub-rule (3), be recovered by the Inspector.
- (3) Where such temporary supply of energy is obtained by any consumer through any electrical contractor licensed under rule 45 of the Indian Electricity Rules, 1956, the electricity duty payable in respect of energy so obtained shall be recovered by such contractor and paid into the Government Treasury of the district in which the energy is consumed within ten days after the stoppage of the supply, under the head “XIII-Other Taxes and Duties – Receipts under Electricity Duty”. The contractor shall also forward a copy of the treasury challan to the Electrical Engineer to Government and send an intimation of payment to the Revenue Officer referred to in sub-rule (1).
- (4) The Revenue Officer concerned shall be responsible for keeping a watch on the recovery of the electricity duty by the Inspector and the electrical contractor under this rule.
7. Payment of duty by cheque –
- (1) Notwithstanding anything in the foregoing provisions, any licensee may, with the prior permission of the Electrical Engineer to Government, but subject to the provisions of the Note to rule 100(a) of the Bombay Treasury Rules, 1960, make payment of the electricity duty by cheque in lieu of payment of cash into a Government Treasury :
- Provided that, no licensee who has been permitted to make payment by cheque under this sub-rule shall at any time thereafter make alteration in the mode of payment unless he has given three months’ notice in writing to the Electrical Engineer in advance of such alteration.
- (2) Where any licensee has been permitted under sub-rule (1) to make payment by cheque, the date on which the amount of the cheque is actually transferred to the credit of the State Government shall, for the purpose of these rules, be deemed to be the date on which the licensee has paid the electricity duty.

## **REGISTERS, BOOKS OF ACCOUNT AND RETURNS**

8. Maintenance of registers :- (1) Every licensee shall maintain the following registers namely :-
- A. a. register of premises to which energy is supplied or on which energy is consumed, containing the following particulars, that is to say :-
- (i) The description of the land or, as the case may be, the building or any structure or any part of the building or structure on which consumption of energy liable to duty under the Act is made.
  - (ii) Where such premises is situated within the municipal limits, the number and classification assigned by the municipality to such premises.
  - (iii) The names of the consumers on such premises.
  - (iv) Parts under which the duty is leviable on the consumption of energy made on such premises.
  - (v) If the premises is a factory as defined in the Factories Act, 1948 or an establishment as defined in the Bombay Shops and Establishments Act, 1948, the registration number of such factory or, as the case may be, establishment, if any, assigned under the relevant Act.
  - (vi) Where on any premises, energy is consumed for the purposes mentioned in Part D, the particulars stating –
    - a) The connected supply given for the said purpose.
    - b) The names of consumers through whose meters such supply is given and the situation of the point of supply.
    - c) Whether the load is ordinarily given for more than or less than 12 hours in each day.
  - (vii) Where any unmetered supply of energy is made to premises used for residential or commercial purpose, or where flat rates are charged by the licensee, the particulars regarding the connected supply given to each consumer ;
- B. a. register of sales containing particulars as respects the monthly sales of energy made for different purpose to each consumer and the Parts under which duty is leviable on the consumption of energy so supplied ;  
Provided that, it shall not be necessary to maintain a register of sales where the supply of energy falls under Part F ;
- C. a. register of amounts found irrecoverable, with particulars thereof ;
- D. a. register of temporary supply of energy for exhibitions or entertainments, for private gain, or for social functions, giving particulars of –

- (i) The names of consumers.
  - (ii) The connected supply sanctioned.
  - (iii) The premises where the load was connected,
  - (iv) The dates of commencement and stoppage of supply of energy, and
  - (v) The amount of duty collected ;
- E. a. register of consumers, who have been assigned registration numbers under rule 16 specifying the date on which each such consumer has begun to manufacture or produce articles for the first time and the date up to which the exemption or concession obtained by him under rule 16 shall be available to him ;
- F. a. register of consumers who have been granted certificate under rule 17.
- (2) Where the licensee supplies energy in areas falling within the jurisdiction of more than one municipality or areas falling within the limits of more than one revenue district, he shall maintain separate registers for the areas falling within the jurisdiction of each municipality and for the non-municipal areas falling within the limits of each revenue district.

9. Submission of returns and statements – Every licensee shall submit the Electrical Engineer to Government and to the Electrical Inspector,-
- a) A quarterly return in Form C before the 25<sup>th</sup> day of the month succeeding the month next following to which the return relates ; and
  - b) A statement in Form E before the 15<sup>th</sup> day of every month succeeding the month to which it relates, showing the adjustment carried out in the account of that month on account of –
    - (i) Rectification of metering inaccuracies ;
    - (ii) Past arrears recovered by process of law or otherwise ;
    - (iii) Any misclassification of the purpose or the premises made earlier ;
    - (iv) Exemptions wrongly given and withdrawn subsequently ;
    - (v) Any other reason, which may be specified by the licensee ;

accompanied by a list of industrial undertakings to which a concession or exemption in respect of electricity duty has ceased to be available by or under the Act starting with that month.

10. Places where books of account and registers shall be kept. – All books of account and registers required to be maintained by the licensee under these rules shall be kept and made available for inspection by the Inspectors, -
- a) In the case of a licensee licensed under the Indian Electricity Act, 1910 (not being the Maharashtra State Electricity Board), in his local office in each compact area served, by him, or, where such compact area is for his administrative convenience sub-divided into blocks, in the respective block officers ;
  - b) In the case of the Maharashtra State Electricity Board, in each of its sub-divisional or divisional offices, whichever is more convenient to the Board ; Provided that the Maharashtra State Electricity Board shall keep the Electrical Engineer to Government and the Electrical Inspectors informed in advance of the places where the books of account and register will be kept and made available for inspection ; and
  - c) In any other case, at such place or places as the licensee may, with the previous approval of the Electrical Engineer to Government, determine.

## **INSPECTORS**

11. Qualification of Inspectors. – Any Electrical Inspector appointed under the Indian Electricity Act, 1910, or any person appointed to assist him or a Revenue Officer not below the rank of a Mahalkari or Naib Tahsildar, or any officer of the Directorate of Industries not below the rank of an Industries Inspector or,  
Any officer appointed under the Factories Act, 1948 not below the rank of Factories Inspector, shall be qualified to be appointed as an Inspector under section 6 of the Act.

## **METERS**

12. Consumption to be metered accurately. –
- (1) Where the consumption of energy is liable for electricity duty under Part A, B, C, G or H, the consumption shall be recorded by means of an accurate meter ;  
Provided that, where a person generating energy for his own use does not, for good and sufficient reasons and with the prior approval of the Electrical Engineer to Government, instal any meter, the units of energy consumed by him shall be calculated on the basis of the capacity of the generator installed and the normal working hours of the undertaking or business for which such generation is made :  
Provided further that, where a person, not being a licensee, who generates energy for his own use or supplies a part of the energy generated by him to any other person free of charge does not instal a meter or maintain and furnish proper documentary evidence of consumption, the units of energy consumed by him or by that other person may be calculated by the Inspector on the basis of such other data as may be available to him or secured by him from other sources.
- (2) If the Inspector has any doubt about the accuracy of a meter used for the purpose of computation of duty by any person other than a licensee, he shall, if he himself is not the Electrical Inspector, refer the matter to the accuracy of the meter tested in accordance with the provisions of section 26 of the Indian Electricity Act, 1910.
- (3) Allowance for fast and slow meters and incorrect reading arising there from shall be made by a licensee to whom the Indian Electricity Act, 1910, is applicable to the extent permissible under the Indian Electricity Rules, 1956, only. In the case of any one else liable to pay electricity duty, no such allowance shall be permissible for the purposes of payment of duty, except when prior permission in that behalf is given by the State Government.

13. Reading of meters. -

- (1) Every licensee shall cause the meter of every consumer to be read as far as possible on the same date in each month and to have the units of energy consumed and chargeable to duty in each month recorded. The period between two such consecutive readings shall be reckoned as one month for the purpose of computation of electricity duty and submission of quarterly returns under these rules :

Provided that, for the purpose of calculation of duty payable in respect of the period commencing on the 1<sup>st</sup> day of October, 1962 and ending on the day on which the meter is read for the first time thereafter, the units of energy consumed during the said period shall, as far as possible, be determined on the basis of the average daily consumption of energy recorded during the month immediately preceding the day on which the meter is read as aforesaid.

- (2) Where a consumer becomes liable to pay electricity duty under more than one Part for the first time on the 1<sup>st</sup> day of October 1962, such average daily consumption shall be allocated to the different Parts by the licensee, pro-rata, on an equitable basis as is feasible in the circumstances.
- (3) Any person other than a licensee who generates energy for his own use and who is liable to pay electricity duty on the basis of energy consumed by him shall cause his meter or meters to be read on the last day of every calendar month and the electricity duty leviable shall be paid on the basis of the monthly consumption so recorded.

14. Provision for separate meters of sub-meters. – where the electricity duty in respect of energy consumed by a consumer or by a person generating energy for his own use is leviable under different Parts, the consumer or, as the case may be, such person shall cause to be installed different meters or sub-meters to indicate the consumption falling under each such Part :

Provided that, it shall not be necessary to install such different meters or sub-meters where the licensee supplying energy installs different meters or sub-meters for the purpose of computing his tariffs.

15. Right of licensee to enter premises of a consumer, - Every consumer shall allow a licensee or any person authorized by him in writing in this behalf for the purpose of reading or testing the reading of a meter or sub-meter, to enter between sunrise and sunset, any premises in which the meter or the sub-meter is, or is believed to be, installed.

## CONCESSIONS, EXEMPTIONS, DISPUTES AND APPEALS

16. Procedure for getting exemption or concession under clause (a) (vii) or (b) of section 3 (2). –

- (1) Any consumer desiring to get exemption under clause (a) (vii) of sub-section (2) of section 3 of the Act, or to avail of the concessional rates under clause (b) of that sub-section may apply in that behalf in Form F to the Industries Commissioner, Sachivalaya Annex, Bombay-32 and shall forward a copy thereof to the licensee, if any, from whom he obtains supply of energy.
- (2) On receipt of an application under sub-rule (1), the Industries Commissioner shall, after such inquiry as he deems fit, assign a registration number to the applicant, and intimate the registration number assigned, to the Electrical Inspector.
- (3) Every licensee, who in pursuance of rule 8, maintains a register of consumers to whom registration numbers are assigned under sub-rule (2) shall forward a copy of such register to the Industries Commissioner as soon as possible after it is prepared by him and keep the Industries Commissioner informed about any additions or alterations made in the register from time to time.

17. Procedure for getting concession under clause (c) in Part G. –

- (1) Any consumer desiring to avail of the concessional rates of duty under sub-clause (i) or sub-clause (ii) of clause (c) in Part G may apply in that behalf in Form G to the State Government, through his licensee, if any.
- (2) On receipt of an application under sub-rule (1), the State Government shall make such inquiries and call for such further information as it may think fit and if it is satisfied that the applicant satisfies the conditions laid down in sub-clause (i) or sub-clause (ii) of clause (c) in Part G, it may direct that the applicant shall be entitled to the concessional rates of duty under sub-clause (i) or, as the case may be, sub-clause (ii) of the aforesaid clause (c). Upon such direction, the Industries Commissioner shall grant a certificate to the applicant certifying that the applicant shall be entitled to the concessional rates of duty aforesaid.
- (3) No consumer who has not been granted a certificate under sub-rule (2) shall be entitled to the concessional rates of duty under clause (c) in Part G.

Explanation – For the purpose of concessional rates of duty under clause (c) in Part G, the component parts of an industrial undertaking working under the same license or registration certificate secured under the Industries (Development and Regulation) Act, 1951 shall, though situated at different places, be treated as a single undertaking.

18. Discontinuance of concession – Every consumer to whom a certificate is granted under rule 17 shall submit to the Industries Commissioner within three months of the close of the financial year of his undertaking a report giving the

details of any new business or line of production undertaken by him along with such working data as will be sufficient to satisfy the State Government that the consumer continues to qualify for the said concession. The State Government shall, in every case where it considers that either because of such new business or line of production undertaken or otherwise, the consumer cannot qualify for such concession, pass orders for the discontinuance of the concession with effect from a date not earlier than six months from the close of the said financial year.

19. Dispute regarding applicability of any Part –

- (1) The authority to which any question has been referred for decision under paragraph II in the Schedule to the Act may require any person concerned or likely to be concerned with such question to produce before it such information (oral or documentary), as in its opinion is necessary or required for the purposes of recording its decision.
- (2) Any person aggrieved by the decision of the authority under paragraph II in the Schedule to the Act or any licensee having any interest in such decision shall, on payment of a copying fee at the rate of twenty-five naye paise per typed page and on an application made in that behalf to the authority, be entitled to have a copy of the decision of the authority.

20. Appeals against decision of authority –

- (1) Where an appeal against the decision of the authority under paragraph II in the Schedule to the Act is made to the State Government, the State Government may, after giving the appellant an opportunity of being heard and calling for such further information or evidence as it may deem necessary, pass such orders as it deems fit.
- (2) Every such appeal shall be addressed to the Secretary to the Government of Maharashtra in the Industries and Labour Department, Sachivalaya Annexe, Bombay-32.

## MISCELLANEOUS

21. Recovery of arrears of electricity duty. –

- (1) Where any licensee or other person fails to pay any electricity duty recovered by him from his consumers to the State Government within the period specified in rule 3 or 5, the Electrical Inspector may, after giving clear thirty days' notice in writing to the senior most officer of the licensee residing at the place where books of account and registers of the licensee are kept in pursuance of rule 8 or to such person as the case may be, to pay the dues together with the interest accruable thereon, report to use State Government for the recovery of the dues as an arrear of land revenue.
- (2) Where any consumer who is liable to pay the electricity duty directly to the State Government fails to pay the same within the time prescribed in that behalf, the Electrical Inspector shall send a written notice to the last known address of the consumer requiring him to pay the dues together with the interest accruable thereon within thirty days of the notice and upon the consumer's failure to pay the said dues within such period, the Electrical Inspector may report to the State Government for the recovery of the dues as an arrear of land revenue.

22. Repeal – On the commencement of these rules, the Bombay Electricity Duty Rules, 1958, shall stand repealed, except as respects things done or omitted to be done.

**FORM “A’**

[See rule 4 (1)]

Application for registration by a person intending to generate or intending to continue generation of energy exclusively for his own use.

1. Name and address of the applicant.
2. Name and address of the person owning generating set.
3. Description of the place where the set is used or is intended to be used.
4. Description of the generating set –
  - (i) Make
  - (ii) Installed Capacity
  - (iii) Firm Capacity
  - (iv) Whether thermal or diesel
5. Date of purchase
6. Date of commencement of generation
7. Average daily consumption (i.e. Number of units of energy, generated).
8. Purpose for which the set is used or is Intended to be used.
9. Whether the set is used at one fixed place or intended to be shifted from place to place.
10. Remarks (applicant may include here any additional information).

Signature of the Applicant

Dated

**FROM “B”**

[See rule 4(3)]

Quarterly return showing generation of energy, for the use of the person generating energy.

1. Name of the person generating energy and his address.
2. Description of the place where generation is being made.
3. Description of generator/s –
  - (a) Make
  - (b) Firm capacity
  - (c) Whether thermal or diesel
4. Total number of units generated during the quarter  
(Please indicate here separately the quantum of energy used for purpose falling under each Part of the Schedule to the Act.)
5. Unit exempted on account of  
(Please state in detail on what account and under which authority duty is exempted).
6. Net units on which duty is payable.  
(No. 4 less No. 5).
7. Amount of duty paid
8. Challan No. and date under which duty is paid into the Treasury.

Signature .....

Date .....

**FROM "C"**

[See rules 5 (ii) and 9 (a)]

Quarterly return showing information regarding energy supplied, electricity duty charged thereon, the amount recovered and paid to Government during the first/second/ third/forth quarter of the year 196

No. of units of energy supplied (in 1,000 KWH) for consumers falling under

Amount of duty chargeable (in Rs.)

- I) Part A :
  - Under clause (i)
  - (ii)
  - (iii)

Part B :

Part C :

Part G :

Under clause (a)

(b)

(c) (i)

(c) (ii)

(d)

**Sub -Total :** \_\_\_\_\_

Figure of connected Supply (in kilowatts)

Amount of duty chargeable (in Rs.)

**II. Part D :**

Under clause (a)

(b)

Part E :

**Sub -Total :** \_\_\_\_\_

Part F :

Under clause (a)

(b)

(c)

No. of units supplied

Amount of duty chargeable

Part H :

**EXEMPTED :**

Sold to (or consumed by \) :-

1. Government of Maharashtra.
2. Government of India (including the Railways) to the extent permissible under section 13 of the Act.
3. Local authorities (Please furnish details below of each).
4. Hospitals or Nursing Homes or Dispensaries or Educational Institutions, which are not maintained for private gain.
5. New Industrial undertaking exempted under section 3 of the Act –

Adjustments reported under monthly statements for the

quarter under report as per rule

Rs. ....

Amount actually paid into treasury under Challan(s) Nos.

and Dates (Please furnish details bellows)

Rs. ....

**FORM "D"**

[See rule 6(1)]

To,

The Mamladar / Tahsildar / Mahalkari / Naib Tahsildar / Taluka / Tahsil/  
Mahal ..... District.

(Through the Electrical Inspector .....)

Sir,

I, ..... residing at  
..... hereby give  
notice that I intend to receive temporary supply of energy from .....

....., who is not a licensee, for the purpose  
mentioned in Part E of the Schedule to the Bombay Electricity Duty Act, 1958.  
The period during which I shall receive energy is from .....

..... to ..... The other particulars  
about the supply are as follows :-

1. Place where temporary supply is intended to be had.
2. Time, date and duration of supply.
3. Temporary load to be connected (in KWs.)
4. Source of supply
5. Name and address of the person supplying energy.
6. Name and address of the person doing wiring and installation work.

Signature of the applicant.

Date :

(To be filled by the Electrical Inspector or Assistant Electrical Inspector)

“Certified that the installations referred to in the above application have been inspected. The amount of electricity duty leviable is Rs.....”

Electrical Inspector

Assistant Electrical Inspector.

Date :

Place :

**FORM “E”**

[See rule 9 (b)]

Statement showing monthly adjustments made by licensee in respect of the month of ..... 196.

Less		Plus	
Units*	Amount	Units*	Amount
(in, 000)	(in Rs. )	(in, 000)	(in Rs. )

1. On account of metering inaccuracies.
2. Arrears recovered by process of law or otherwise.
3. Misclassification of purpose of premises.
4. Exemptions wrongly given and withdrawn.
5. Any other reason.

Signature :

Date :

Name and designation of the person filing the statement.

**FROM “F”**

[See rule 16 (1)]

Application for exemption or concession under section 3 (2)(a)(vii) or 3(2)(b) of the Maharashtra Electricity Duty Act, 1958	Application for a concession electro-met.
1. Name of the applicant	1. Location of the
2. Full Address	2.
3. Nature and lines of production (Please quote here the Nos. and dates of licences, if any, held under the Industries (Development and Registration) Act, 1951	3.
4. Date of commencement of production in the case of an undertaking existing on 1 <sup>st</sup> October 1962.	4.
5. Factory Registration No. or Shops and Establishment Registration No. or Small Scale Industries Registration No. (Whichever is applicable).	5.
6. Available Electric Power Load Connected Load (Please quote Maximum Demand Sanction No. and date and also whether sanctioned by Government or given by the licensee within his powers).	6.
7. State details of tariff applicable. (Please enclose copies, if necessary).	7.
8. Amount of duty actually paid for the last twelve months in the case of an undertaking existing on 1 <sup>st</sup> October 1962.	8.
9. Grounds on which exemption is sought.	9.

Signature of the applicant

Date :

Name and designation with reference  
to the industrial undertaking for  
which exemption is sought :

## FORM "G"

(See rule 17 (1)]

Application for a concession in electricity in the case of an electro-chemical /  
electro-metallurgical industrial undertaking.

1. Location of undertaking
2. Date of commencement of production, if already in existence.
3. Nature and lines of production  
(Please quote Nos. and dates of any licences issued under the Industries (Development and Regulation) Act, 1951).
4. Factory Registration No., if applicable.
5. Available electric power in connect load  
Maximum Demand  
(Please quote sanction number and Date and also whether sanctioned by Government or given by licensee within his own powers).
6. Name of the licensee supplying power.
7. Whether power is supplied at L.T. or H.T.
8. Tariff under which energy is being purchased by the licensee  
(Whether standard or at a concessional rate).
9. Average annual quantum of energy consumed by undertaking.\*

10. Percentage of the price of energy consumed by the undertaking to the total cost\* of production incurred. (Please append a short note on the nature of processes involved).
11. The (annual) load factor, estimated Or actual, as the case may be.
12. Amount of duty paid during the past twelve months (in the case of an existing undertaking).
13. Grounds on which the concession is sought and at what rate.
14. Name of the owner of the undertaking.
15. Name of the managing agents, if any.

Signature :

Date :

Name and designation with reference to the owner or managing agent of the undertaking.

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\* This will be the ex-factory cost but an indication should be given of the sales value of the production as well.

+ Full details should be given in every case in which –

- (1) Power supply is had by the undertaking in common with others in the same premises or through the same meter, or
- (2) The undertaking is owned by one person but its products or productive activities are given for sale or other benefit to other persons as well.

**By order and in the name of the Governor of Maharashtra.**

**S.E. SUKTHANKER,  
Secretary to Government.**