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West Bengal Act VII of 1973¹

THE WEST BENGAL DUTY ON INTER-STATE RIVER VALLEY AUTHORITY ELECTRICITY ACT, 1973.

AMENDED

West Ben. Act XXVII of 1974.
West Ben. Act XXXVIII of 1984.
West Ben. Act XVI of 1993.
West Ben. Act III of 2000.

[19th March, 1973.]

An Act to provide for the levy of duty on the consumption, in West Bengal, of energy generated, distributed, sold or consumed by an inter-State river valley authority and for matters connected therewith or incidental thereto.

WHEREAS it is expedient to provide for the levy of duty on the consumption, in West Bengal, of energy generated, distributed, sold or consumed by an inter-State river valley authority and for matters connected therewith or incidental thereto;

It is hereby enacted in the Twenty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.

(2) It extends to the whole of West Bengal.

(3) It shall be deemed to have come into force on the 1st day of February, 1958.

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

(a) "consumer" means any person, other than a distributing licensee, who is supplied with energy by a licensee;

(b) "energy" means electrical energy generated, distributed, sold or consumed by an inter-State river valley authority;

Short title,
extent and
commence-
ment.

Definitions.

¹For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, Part IVA of the 16th February, 1973, page 264; for Proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of that Assembly held on the 7th March, 1973.

(Section 3.)

- ¹(b1) "energy charge" means the amount charged (whether as energy charge or some other charge) by an inter-State river valley authority or licensee for the supply of energy to a consumer before deduction of rebate, if any, allowed by the said authority or the licensee, as the case may be, for payment on or before such date as may be specified by the said authority or the licensee, as the case may be;
- ¹(b2) "gross charge" means the aggregate amount of energy charge and fuel surcharge, if any, made by an inter-State river valley authority or licensee for the supply of energy;
- (c) "inter-State river valley authority" means an authority established by or under any law in force immediately before the commencement of the Constitution of India or any law made by Parliament for regulating or developing any inter-State river valley or river;
- (d) "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 and also includes the West Bengal State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948;
- ²(d1) "net charge" means the amount of gross charge that remains after deduction therefrom of any rebate referred to in clause (b1) or refund of fuel surcharge, if any;
- (e) "prescribed" means prescribed by rules made under this Act;
- (f) "Schedule" means a Schedule to this Act.

9 of 1910.

54 of 1948.

Duty on
units of
energy
consumed.

3. There shall be charged, levied and paid to the State Government a duty (hereinafter referred to as "electricity duty"), ³[on the net charge for energy consumed or the units of energy consumed, as the case may be,] at the rates in force from time to time as specified in the First Schedule:

Provided that electricity duty shall not be leviable ³[on the net charge for energy consumed or the units of energy consumed, as the case may be,]—

- (a) by any Government, except to the extent specified in the Second Schedule;

¹Clauses (b1) and (b2) were inserted by s. 2(a) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

²Clause (d1) was inserted by s. 2(b), *ibid.*

³The words within the square brackets were substituted for the words "on the units of energy consumed", in section 3 and its proviso, by s. 3(a) and s. 3(b), respectively, of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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(Section 4.)

- (b) by, or in respect of, any—
- (i) railway administration as defined in the Indian Railways Act, 1890;
 - (ii) inter-State river valley authority;
 - (iii) local authority;
 - (iv) institution or class of persons specified in the Second Schedule,
- except to the extent specified in the Second Schedule;
- (c) in any—
- (i) place of public worship, public burial or burning ground or other place for the disposal of the dead;
 - (ii) premises declared by the State Government to be used exclusively for the purposes of public charity;
 - (iii) vessel, whether sea-going or inland.

4. In a case of energy which is—

- (a) received by a licensee and supplied by him to consumers, the licensee shall collect and pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the * * * * energy supplied by him to consumers and the duty so payable shall be a first charge on the amount recoverable by such licensee for the energy supplied by him to consumers and such amount shall be deemed to be a debt due by him to the State Government:

Payment of
electricity
duty.

Provided that such licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover any amount due to him from the consumer;

- (b) received by any other person (not being an employee of an inter-State river valley authority or any other person in the occupation of any premises owned or controlled by such authority) who, having obtained such energy directly from an inter-State river valley authority, either consumes such energy or distributes such energy, whether wholly or partly, to any other person, the first mentioned person shall pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the * * * * energy received by him;

¹The words "units of" were omitted, in clauses (a), (b) and (c), by ss. 4(a), 4(b) and 4(c), respectively, of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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(Section 5.)

- (c) supplied by any inter-State river valley authority, to its employees, or to any other person, in the occupation of any premises owned or controlled by it, such authority shall pay to the State Government, at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the '* * * * energy so supplied by it.

Right to
recover
electricity
duty in
respect of
energy
supplied to
certain
persons.

5. (1) Where any energy—
- (a) received by a person (other than a licensee) is supplied by such person to any of his employees or to any other person, or
- (b) is consumed by an inter-State river valley authority by supplying it to any premises owned or controlled by it, which is in the occupation—
- (i) of any of its employees for residential purposes, or
- (ii) of any other person, or
- (iii) of both,

such person or authority shall be entitled to recover an amount, equal to the amount of the electricity duty payable under section 3, from the employee or other person to whom such energy was supplied:

Provided that nothing shall be recoverable under this sub-section from an employee referred to in clause (a) or clause (b), if the employee has not used in any one month more units of energy than the units exempted, in the case of a consumer, under clause (6) of the Second Schedule.

(2) Where an amount equal to the amount of the electricity duty payable under section 3 in respect of any energy used by an employee is not recoverable from him by reason of the proviso to sub-section (1), the person (other than a licensee) or an inter-State river valley authority, as the case may be, supplying such energy, shall, notwithstanding anything contained in clause (b) or clause (c) of section 4, be entitled to deduct, the amount not so recoverable, from the amount of the electricity duty payable by him or it under section 3.

(3) The person referred to in clause (b) of section 4 or the inter-State river valley authority referred to in clause (c) of section 4 shall be entitled to remission of duty payable by him or by it in respect of the amount which he or it has been unable to recover under sub-section (1).

¹See foot-note 1 on page 443, *ante*.

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(Sections 6-8.)

(4) Every authority or person referred to in this section shall, for the purposes of determining the amount liable to be deducted under sub-section (2) or the amount of remission of duty under sub-section (3) maintain such records and registers as may be prescribed.

9 of 1910.

6. (1) Where any consumer fails or neglects to pay at the prescribed time and in the prescribed manner the amount of electricity duty due from him, the licensee may, without prejudice to the rights of the State Government to receive the amount under section 9, and 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 supplied by him.

Power of licensee to recover electricity duty from consumers.

(2) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the State Government on the amount of the duty collected and paid by him under section 4.

7. A licensee, who is liable to pay electricity duty under section 4, shall, unless he is exempt from payment of such duty under the proviso to section 3, keep books of account in the prescribed form and submit to the State Government or to the prescribed officer returns in the prescribed form at the prescribed time, showing the units of energy [and the gross charge, fuel surcharge and net charge for energy,] supplied, received or consumed by him, as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 4.

Obligation of licensees to keep books of account and submit returns.

8. (1) The State Government may, by notification in the *Official Gazette*, appoint inspecting officers to inspect books of account required by section 7 to be kept and such officers shall perform such duties and exercise such powers as may be prescribed for the purpose carrying into effect the provisions of this Act and the rules made thereunder.

Inspecting officers.

45 of 1860.

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

¹The words within the square brackets were inserted by s. 5 of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

(Sections 9-11.)

Recoveries.

9. Any sum due on account of electricity duty if not paid at the prescribed time and in the prescribed manner, shall be recoverable as a public demand—

- (a) in the case of energy supplied by a licensee, at the discretion of the State Government, either from the consumer, or, subject to the proviso to clause (a) of section 4, from the licensee;
- (b) in the case of other energy, from the person or inter-State river valley authority liable to pay such duty under clause (b) or clause (c) of section 4.

Penalties.

10. (1) If a licensee required by section 7 to keep books of account or to submit returns fails to keep such books in the prescribed form, or to submit such returns in the prescribed form or at the prescribed time, such licensee shall be liable, on conviction before a Magistrate, to a fine not exceeding one thousand rupees.

(2) If any person intentionally obstructs an inspecting officer appointed under section 8 in the exercise of his powers and the discharge of his functions under this Act and the rules made thereunder, he shall be liable, on conviction before a Magistrate, to a fine not exceeding one thousand rupees.

Power to
make rules.

11. (1) The State Government may, subject to the provisions of subsection (3), make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

- (a) the time and manner of payment of electricity duty under section 4 or section 5;
- (b) the form of the books of account to be kept, the times at which, the form in which and the officer to whom, returns required by section 7 shall be submitted;
- (c) the duties and powers of an inspecting officer; and
- (d) any other matter which is required to be, or may be, prescribed.

(3) No rules shall be made under this section to effect the rates and other incidents of the electricity duty payable under section 3.

(4) In making a rule under this section the State Government may provide that a breach thereof shall be punishable with a fine not exceeding one thousand rupees.

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(Sections 12-14.—The First Schedule.)

12. Any duty which is payable under section 3 for the consumption of energy at any time during the period commencing on the 1st day of February, 1958, and ending on the 31st day of March, 1970, shall be paid to the State Government in six equal annual instalments.

Collections of arrears in instalments.

13. If any electricity duty leviable or sum recoverable under the provisions of this Act, has, prior to the publication of this Act, been levied or recovered under the provisions of the Bengal Electricity Duty Act, 1935, such duty or sum shall be deemed to have been validly levied or recovered as if such levy or recovery were made under the provisions of this Act.

Validation of levy or recovery of electricity duty under Bengal Act X of 1935.

President's Act 3 of 1972.

14. (1) The West Bengal Duty on Inter-State River Valley Authority Electricity (Re-enacting) Act, 1972, is hereby repealed.

Repeal and savings.

President's Act 5 of 1971.

(2) Anything done or any action taken (including any appointment or rule made, any proceedings commenced, any penalty incurred or any punishment awarded) under the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1971, or under the said Act as re-enacted by the West Bengal Duty on Inter-State River Valley Authority Electricity (Re-enacting) Act, 1972, shall continue to be in force and shall be deemed to have been done, taken, made, commenced, incurred or awarded, as the case may be, under this Act.

THE FIRST SCHEDULE

(See section 3.)

RATES OF ELECTRICITY DUTY

PART A

¹[For industrial purposes]

SECTION I

Rates in force from the 1st February, 1958 to the 28th March, 1966

- (1) In respect of every premises not falling under article (2),—
- (a) when the net charge of the licensee for the supply of energy for the purposes of lights, or fans, or both, does not exceed nineteen paise for each unit of energy consumed, the rates of electricity duty shall be as follows, namely:—

¹The heading to PART A was substituted for the heading "for lights and fans" by s. 6(a)(i) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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(The First Schedule.)

in the case of a consumer whose consumption of energy during the month to which the calculation of electricity duty relates,

- (i) does not exceed fifteen units—Nil,
- (ii) exceeds fifteen units but does not exceed fifty units—three paise for each unit of energy consumed,
- (iii) exceeds fifty units—six paise for each unit of energy consumed,

(b) in other cases—three paise for each unit of energy consumed.

(2) In respect of every premises where the supply of energy by a licensee is unmetered, for—

| | <i>Paise per mensem</i> |
|---|-----------------------------|
| Every lamp of less than 30 watts | 12 |
| Every lamp of 30 watts or more but less than 40 watts. | 19 |
| Every lamp of 40 watts or more but less than 60 watts. | 25 |
| Every lamp of 60 watts or more but not exceeding 100 watts. | 37 |
| And for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp. | 6 |

SECTION II

**Rates in force from the 29th March, 1966 to the
15th November, 1967**

- (1) In respect of every premises not falling under article (2),—
- (a) when the net charge of the licensee for the supply of energy for the purposes of lights, or fans, or both, is less than twenty-five paise for each unit of energy consumed, the rates of electricity duty shall be as follows, namely:—
 - in the case of a consumer whose consumption of energy during the month to which the calculation of duty relates,
 - (i) does not exceed fifteen units—Nil,
 - (ii) exceeds fifteen units but does not exceed fifty units—three paise for each unit of energy consumed,

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- (iii) exceeds fifty units—six paise for each unit of energy consumed,
- (b) in other cases—three paise for each unit of energy consumed.
- (2) In respect of every premises where the supply of energy by a licensee is unmetered, for—

| | <i>Paise per mensem</i> |
|---|-----------------------------|
| Every lamp of less than 30 watts | 12 |
| Every lamp of 30 watts or more but less than 40 watts. | 19 |
| Every lamp of 40 watts or more but less than 60 watts. | 25 |
| Every lamp of 60 watts or more but not exceeding 100 watts. | 37 |
| And for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp. | 6 |

SECTION III

Rates in force from the 16th November, 1967 ¹[to the
30th September, 1984]

- (1) In respect of every premises not falling under article (2),—
- (a) when the net charge of the licensee for the supply of energy for the purposes of lights, or fans, or both, is less than twenty-five paise for each unit of energy consumed, the rates of electricity duty shall be as follows, namely:—
- in the case of a consumer whose consumption of energy during the month to which the calculation of duty relates,
- (i) does not exceed twenty-five units—Nil,
- (ii) exceeds twenty-five units but does not exceed sixty units—three paise for each unit of energy consumed,
- (iii) exceeds sixty units—nine paise for each unit of energy consumed,
- (b) in other cases—three paise for each unit of energy consumed.

¹The words, figures and letters within the square brackets were inserted by s. 3(1)(a) of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984).

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(2) In respect of every premises where the supply of energy by a licensee is unmetered, for—

| | <i>Paise per mensem</i> |
|---|-----------------------------|
| Every lamp of less than 30 watts | 12 |
| Every lamp of 30 watts or more but less than 40 watts. | 19 |
| Every lamp of 40 watts or more but less than 60 watts. | 25 |
| Every lamp of 60 watts or more but not exceeding 100 watts. | 37 |
| And for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp. | 6 |

Explanation.—In this Part, the expression “net charge of the licensee” means the net charge which remains after deducting, from the charge made by the licensee for the supply of energy to a consumer, any rebate which is allowed by such licensee for prompt payment by the consumer.

SECTION IV

**Rates in force from the 1st October, 1984
[to the 31st March, 1993]**

- (1) In respect of every premises not falling under article (2),—
- (a) when the net charge of the licensee for the supply of energy for the purposes of lights, or fans, or both, is less than twenty-five paise for each unit of energy consumed, the rates of electricity duty shall be as follows, namely:—
- in the case of a consumer whose consumption of energy during the month to which the calculation of duty relates,
- (i) does not exceed twenty-five units—Nil,
 - (ii) exceeds twenty-five units but does not exceed sixty units—five paise for each unit of energy consumed,
 - (iii) exceeds sixty units—eleven paise for each unit of energy consumed,

¹Section IV was inserted by s. 3(1)(b) of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984).

²The words, figures and letters within the square brackets were inserted by s. 6(a)(ii) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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(b) in other cases—five paise for each unit of energy consumed.

(2) In respect of every premises where the supply of energy by a licensee is unmetered, for—

| | <i>Paise per mensem</i> |
|---|-----------------------------|
| Every lamp of less than 30 watts | 20 |
| Every lamp of 30 watts or more but less than 40 watts. | 29 |
| Every lamp of 40 watts or more but less than 60 watts. | 37 |
| Every lamp of 60 watts or more but not exceeding 100 watts. | 59 |
| And for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp. | 10 |

Explanation.—In this Part, the expression “net charge of the licensee” means the net charge which remains after deducting from the charge made by the licensee for the supply of energy to a consumer, any rebate which is allowed by such licensee for prompt payment by the consumer and fuel surcharge.

SECTION V

Rates in force from the 1st April, 1993

(1) *Low and medium voltage energy:*

Where low or medium voltage energy is consumed in any premises in connection with industrial or manufacturing process including cold storage, and consumption of energy during the month to which the calculation of duty relates—

- | | |
|--|--|
| (i) does not exceed five hundred units | <i>2.5 per centum of net charge for energy consumed;</i> |
| (ii) exceeds five hundred units but does not exceed one thousand units | <i>5.0 per centum of net charge for energy consumed;</i> |
| (iii) exceeds one thousand units | <i>7.5 per centum of net charge for energy consumed.</i> |

¹Section V was inserted by s. 6(a)(iii) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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(The First Schedule.)

(2) *High voltage energy:*

- | | |
|---|---|
| (a) Except in cases falling under clause (b), where high voltage energy is consumed in any premises in connection with industrial or manufacturing process including cold storage | 7.5 per centum of net charge for energy consumed; |
| (b) Where energy is consumed for the purposes of— | 5.0 per centum of net charge for energy consumed; |
| (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or | |
| (ii) electrolysis or heating in electric furnaces by any industrial undertaking, | |

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and separate meters or sub-meters are installed for indicating the quantity of energy so consumed.

Explanation I.—In this Part, where energy is consumed in any premises for lights and fans and for any other purposes in connection with industrial or manufacturing process, including cold storage, electrolysis or heating in electric furnaces, carried on therein, and the quantity of energy consumed for lights and fans is not separately indicated by meters or sub-meters, such quantity of energy consumed for lights and fans or for any other purposes shall be deemed to have been consumed for industrial purposes, and, notwithstanding anything contained in Part A or Part C, the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of this Part.

Explanation II.—(a) The special rate of duty referred to in clause (ii) of article (b) of Section II, Section III or Section IV or sub-clause (ii) of clause (b) of article (2) of Section V of this Part shall not be admissible unless—

- (i) the cost of energy consumed for purposes of electrolysis or heating in electric furnaces is twenty per cent. or more of the total cost of manufacture by electrolysis or heating in electric furnaces, and
- (ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and the total cost of manufacture by electrolysis or heating in electric furnaces.

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(b) An industrial undertaking claiming the benefits of the special rate of duty mentioned in clause (a) of this Explanation shall make an application in writing to an officer specially appointed in this behalf by the State Government by notification in the *Official Gazette* and thereupon such officer shall, after giving the applicant an opportunity of being heard and after making such enquiry (if any) as he may think fit, make an order,—

- (i) if he is satisfied that the requirements of this Act and the rules made thereunder have been complied with, allowing the application, or
- (ii) if he is not so satisfied, rejecting the application, and such order shall, subject to the provisions of clause (c), be final.

(c) The State Government may, on application or of its own motion, revise any order made under clause (b).

PART B

*[For lights, fans and all other purposes except
the purposes referred to in Part A]*

SECTION I

**Rates in force from the 1st February, 1958 to the
30th April, 1963**

- (a) For every three units of energy or fraction thereof consumed—
 - (i) by any undertaking which is a cottage industry or a small-scale industry and which is not a factory under the Factories Act, 1948, or
 - (ii) by any industrial undertaking for electrolytic process or electric furnace subject to the condition that the inspecting officer appointed under sub-section (1) of section 8 is satisfied that the cost of the energy consumed is not less than 20 per cent. of the total cost of manufacture incurred by such industrial undertaking;

where separate meters or sub-meters are installed for indicating such consumption separately—one paisa.

(b) For every unit of energy or fraction thereof in cases not falling under clause (a)—one paisa.

¹The 'heading' to Part B was substituted for the heading "For any other purpose" by s. 6(b)(i) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

(The First Schedule.)

SECTION II

**Rates in force from the 1st May, 1963 to the
15th November, 1967**

(a) Except in cases falling under article (b) or article (c), where energy is consumed in any premises—

- (i) otherwise than in connection with any industrial or manufacturing process, for every unit of energy or fraction thereof so consumed—one paisa.
- (ii) in connection with any industrial or manufacturing process, for every two units of energy or fraction thereof so consumed—three paise.

(b) For every three units of energy or fraction thereof consumed for purposes of—

- (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or
- (ii) electrolysis or heating in electric furnaces, by any industrial undertaking,

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where separate meters or sub-meters are installed for indicating the quantity of energy so consumed—one paisa.

(c) For energy consumed in any premises for lights, or fans, or both, and for any other purpose in connection with any industrial or manufacturing process carried on therein, in cases where the quantity of energy consumed for lights or fans is not separately indicated by the installation of separate meters or sub-meters or otherwise,—

the respective rates specified under article (a) or (b), and, except in the case of premises occupied by a cottage industry or a small-scale industry referred to in clause (i) of article (b), a surcharge of ten *per cent.* of the duty payable for the total quantity of energy consumed in accordance with such rates.

SECTION III

**Rates in force from the 16th November, 1967
[to the 30th September, 1984]**

(a) Except in cases falling under article (b) or article (c), where energy is consumed in any premises,—

- (i) otherwise than in connection with any industrial or manufacturing process, for every unit of energy or fraction thereof so consumed—²[six paise],
- (ii) in connection with any industrial or manufacturing process, for every two units of energy or fraction thereof so consumed—three paise.

¹Words, figures and letters within the square brackets were inserted by s. 3(2)(a) of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984).

²The words within the square brackets were substituted for the words "three paise" by s. 3(a) of the West Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXVII of 1974).

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(b) For every three units of energy or fraction thereof consumed for purposes of—

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- (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or
- (ii) electrolysis or heating in electric furnaces, by any industrial undertaking;

where separate meters or sub-meters are installed for indicating the quantity of energy so consumed—one paisa.

(c) For energy consumed in any premises for lights, or fans, or both, and for any other purpose in connection with any industrial or manufacturing process carried on therein, in cases where the quantity of energy consumed for lights or fans is not separately indicated by the installation of separate meters or sub-meters or otherwise,—

the respective rates specified under article (a) or (b), and, except in the case of premises occupied by a cottage industry or a small-scale industry referred to in clause (i) of article (b), a surcharge of '[twenty per cent.] of the duty payable for the total quantity of energy consumed in accordance with such rates.

Explanation.—(a) The special rate of duty referred to in clause (ii) of article (b) in Section II or Section III of this Part shall not be admissible unless—

- (i) the cost of energy consumed for purposes of electrolysis or heating in electric furnaces is twenty per cent. or more of the total cost of manufacture by electrolysis or heating in electric furnaces, and
- (ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and the total cost of manufacture by electrolysis or heating in electric furnaces.

(b) An industrial undertaking claiming the benefits of the special rate of duty referred to in clause (ii) of article (b) in Section II or Section III of this Part shall make an application in writing to an officer specially appointed in this behalf by the State Government by notification in the *Official Gazette* and thereupon such officer shall, after giving the applicant an opportunity of being heard and after making such enquiry (if any) as he may think fit, make an order,—

- (i) if he is satisfied that the requirements of this Act and the rules made thereunder have been complied with, allowing the application, or
- (ii) if he is not so satisfied, rejecting the application, and such order shall, subject to the provisions of clause (c), be final.

¹The words within the square brackets were substituted for the words "ten per cent." by s. 3(b), of the West Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXVII of 1974).

(The First Schedule.)

(c) The State Government may, on application or of its own motion, revise any order made under clause (b).

SECTION IV

**Rates in force from the 1st October, 1984¹ to the
31st March, 1993]**

(a) Except in cases falling under article (b) or article (c), where energy is consumed in any premises,—

- (i) otherwise than in connection with any industrial or manufacturing process, for every unit of energy or fraction thereof so consumed—eight paise,
- (ii) in connection with any industrial or manufacturing process, for every two units of energy or fraction thereof so consumed—seven paise.

(b) For every three units of energy or fraction thereof consumed for purposes of—

- (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or
- (ii) electrolysis or heating in electric furnaces, by any industrial undertaking,

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where separate meters or sub-meters are installed for indicating the quantity of energy so consumed—seven paise.

(c) For energy consumed in any premises for lights, or fans, or both, and for any other purpose in connection with any industrial or manufacturing process carried on therein, in cases where the quantity of energy consumed for lights or fans is not separately indicated by the installation of separate meters or sub-meters or otherwise,—

the respective rates specified under article (a) or (b), and, except in the case of premises occupied by a cottage industry or a small-scale industry referred to in clause (i) of article (b), a surcharge of twenty *per cent.* of the duty payable for the total quantity of energy consumed in accordance with such rates.

Explanation.—(a) The special rate of duty referred to in clause (ii) of article (b) in Section II or Section III or Section IV of this Part shall not be admissible unless—

- (i) the cost of energy consumed for purposes of electrolysis or heating in electric furnaces is twenty *per cent.* or more of the total cost of manufacture by electrolysis or heating in electric furnaces, and

¹Section IV was inserted by s. 3(2)(b) of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984).

²The words, figures and letters within the square brackets were inserted by s. 6(b)(ii) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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- (ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and the total cost of manufacture by electrolysis or heating in electric furnaces.

(b) An industrial undertaking claiming the benefits of the special rate of duty referred to in clause (ii) of article (b) in Section II or Section III or Section IV of this Part shall make an application in writing to an officer specially appointed in this behalf by the State Government by notification in the *Official Gazette* and thereupon such officer shall, after giving the applicant an opportunity of being heard and after making such enquiry (if any) as he may think fit, make an order,—

- (i) if he is satisfied that the requirements of this Act and the rules made thereunder have been complied with, allowing the application, or
(ii) if he is not so satisfied, rejecting the application, and such order shall, subject to the provisions of clause (c), be final.

(c) The State Government may, on application or of its own motion, revise any order made under clause (b).

SECTION V

Rates in force from the 1st April, 1993

(1) *Low and medium voltage energy:*

Where low or medium voltage energy is supplied for lights, fans and all other purposes, except the purposes in connection with industrial or manufacturing process referred to in article (1) of Section V of Part A, in any premises, and—

- (a) where low or medium voltage energy supplied for commercial purposes to a consumer whose consumption of such energy during the month to which the calculation of duty relates—
- | | |
|---|---|
| (i) does not exceed twenty-five units | nil; |
| (ii) exceeds twenty-five units but does not exceed sixty units | 2.5 per centum of net charge for energy consumed; |
| (iii) exceeds sixty units but does not exceed one hundred units | 5.0 per centum of net charge for energy consumed; |

¹Section V was inserted by s. 6(b)(iii) of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

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- | | |
|---|--|
| (iv) exceeds one hundred units but does not exceed one hundred and fifty units | 7.5 per centum of net charge for energy consumed; |
| (v) exceeds one hundred and fifty units but does not exceeds five hundred units | 10.0 per centum of net charge for energy consumed; |
| (vi) exceeds five hundred units | 12.5 per centum of net charge for energy consumed; |
| (b) where low or medium voltage energy supplied for any purposes, other than the commercial purposes referred to in clause (a), to a consumer whose consumption of such energy during the month to which the calculation of duty relates— | |
| (i) does not exceed twenty-five units | nil; |
| (ii) exceeds twenty-five units but does not exceed sixty units | 2.5 per centum of net charge for energy consumed; |
| (iii) exceeds sixty units but does not exceed one hundred units | 5.0 per centum of net charge for energy consumed; |
| (iv) exceeds one hundred units | 7.5 per centum of net charge for energy consumed. |

(2) *High voltage energy:*

Where high voltage energy is supplied for purposes, other than the purposes in connection with industrial or manufacturing process referred to in article (2) of Section V of Part A, in any premises, and—

- | | |
|---|--|
| (a) where rate is charged for high voltage energy for commercial purposes to a consumer | 12.5 per centum of net charge for energy consumed; |
| (b) where rate is charged for high voltage energy for purposes, other than the commercial purposes referred to in clause (a), to a consumer | 10.0 per centum of net charge for energy consumed. |

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(3) In respect of all premises where the supply of energy by a licensee is unmetered for—

| | Paise per month |
|--|-----------------|
| every lamp of less than 30 watts | 20; |
| every lamp of 30 watts or more but less than 40 watts | 29; |
| every lamp of 40 watts or more but less than 60 watts | 37; |
| every lamp of 60 watts or more but not exceeding 100 watts | 50; and |
| for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp | 10. |

Explanation.—For the purposes of Section V of Part A and of Part B of this Schedule,—

- (i) the expression "low or medium voltage energy" means any energy supplied, the voltage of which does not exceed 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956;
- (ii) the expression "high voltage energy" means any energy supplied, the voltage of which exceeds 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956.

THE SECOND SCHEDULE

(See proviso to section 3.)

Exemptions

- (1) Any Government, save in respect of premises used for residential purposes;
- (2) a railway administration, save in respect of premises used for residential purposes;
- (3) an inter-State river valley authority, save in respect of premises used for residential purposes;
- (4) a local authority, save in respect of premises used for residential purposes;

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(5) a hospital or dispensary which is not maintained for private gain;

(6) any consumer using in any one month not more than—

(a) fifteen units of energy, during the period prior to the 16th November, 1967, or

(b) twenty-five units of energy, during the period commencing with the 16th November, 1967;

(7) any consumer, being a landlord, or other person who supplies energy to one-roomed or two-roomed shops or tenements in any one building, in respect of the energy supplied to any such shop or tenement in which have been used in any one month not more than—

(a) fifteen units of energy, during the period prior to the 16th November, 1967, or

(b) twenty-five units of energy, during the period commencing with the 16th November, 1967;

¹(8) a newly set up industrial unit, save in respect of premises used for residential purposes, for a period of five years from the date of its first commercial production.

Explanation.—(1) For the purposes of exemption (6) in the premises referred to ²[in article (3) of Section V of Part B] of the First Schedule every 10 watts shall be deemed to consume one and a half units in a month.

(2) For the purposes of exemption (7), whether more than fifteen units, or, as the case may be, twenty-five units, of energy have been used in any one month in any shop or tenement for which there is no meter or sub-meter shall be determined by dividing the total number of units supplied during that month to such shops or tenements in the building by the number of such shops or tenements therein.

³(3) For the purposes of exemption (8), a sick industrial unit or a closed industrial unit, after being rehabilitated or revived, shall be deemed to be a newly set up industrial unit.

¹Exemption (8) was inserted by s. 5(a) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000), w.e.f. 1.4.1993.

²The words, figure, letters and brackets within the square brackets were substituted for the words, figure and brackets "in article (2)" by s. 7 of the West Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 1993 (West Ben. Act XVI of 1993).

³Clause (3) was inserted by s. 5(b) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000), w.e.f. 1.4.1993.