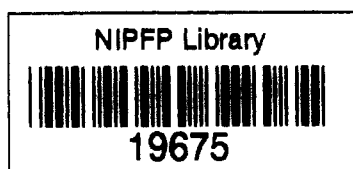


INFORMATION SYSTEM RELATING TO ELECTRICITY DUTY
IN GUJARAT

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5. **Information System Relating to Electricity Duty in Gujarat**

5.1 Structure of the Tax:

5.1.1. In Gujarat, Electricity Duty (ED) is collected under the Bombay Electricity Duty Act, 1958 (BEDA) as adopted and amended by the State from time to time. The rules applicable in this regard are the Bombay Electricity Duty (Gujarat) Rules, 1986 (BEDR).

5.1.2. Electricity Duty (ED) is a levy on the consumption of electricity and the duty is paid by the consumers of electricity. For the purpose of the Act a consumer of electricity means:

- i. any person who receives electricity for consumption by way of sale or otherwise from a licensee or any other person who generates electricity,
- ii. a licensee who consumes electricity either from the energy generated by himself or supplied by any other licensee, and
- iii. any person who generates electricity for his own use.

The units of electricity consumed by (ii) and (iii) for the purposes of consumption, maintenance or operation of the generating, transmitting and distributing system are excluded from the purview of ED. Units of electricity consumed for office, commercial and residential purposes connected with the generating, transmitting and distributing systems are, however, liable to duty.

5.1.3. The term 'licensee' is defined in the Act as any person licensed under Part II of the Indian Electricity Act, 1910, to supply energy¹. It includes any person who has obtained sanction of the State Government under Section 28 of that Act, the State Government, when it is engaged in the business of supplying energy and the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948.

5.1.4. At present, apart from the Gujarat Electricity Board (GEB) there are two licensees in the State. They are, (i) Ahmedabad Electricity Company and (ii) Surat Electricity Company. The latter does not generate electricity but receives energy from the GEB. The Ahmedabad Electricity Company and Surat Electricity Company cater to the needs of Ahmedabad and Surat regions respectively while power to the rest of the State is supplied by the GEB.

5.1.5. Ad valorem rates of duty are levied in respect of electricity supply received by a consumer from a licensee while specific duties are levied in the case of energy consumed by a licensee or a

person generating electricity for own use. These ad valorem and specific rates of duty are laid down in Schedule I and Schedule II of the Act respectively².

5.1.6. The E D rate structure is designed by classifying consumers broadly as (i) Domestic Consumers (ii) Industrial undertakings (iii) service undertakings, and (iv) others. An industrial undertaking³ is defined as an undertaking engaged predominantly in (i) the manufacture or production of goods (other than eatables or drinks), or (ii) any job work which results in the manufacture or production of goods (other than eatables or drinks). It excludes a service undertaking. A service undertaking is defined⁴ as an undertaking which is engaged predominantly in all or any of the following activities irrespective of whether all or any of these activities result in the manufacture or the production of goods, namely: (i) repairs, renovation, reconditioning, restoration, restitution or preservation, (ii) cleaning, (iii) polishing, (iv) cutting or pressing, (v) case hardening, carbonising or any other surface treatment, (vi) electronic data processing and (vii) such other activities as the State Government may, by notification in the Official Gazette, specify.

5.1.7. As per Schedule I, the duty rates for residential purposes are 20 per cent of the consumption charges in rural areas and 25 per cent of the charges for consumption upto 40 units in a month and 40 per cent for any consumption in excess of 40 units in urban areas. The rate

for service undertakings is 30 per cent of the charges and that for cinema houses, theatres and halls or auditoria used for commercial purposes or let out for any purpose, 45 per cent. For undertakings manufacturing eatables or drinks not intended to be consumed in their premises the rate is 35 per cent of the consumption charges, while the rate for hotels and restaurants is 45 per cent. For industrial undertakings, the rate is 20 per cent of the consumption charges for high tension energy (exceeding 450 volts) and 10 per cent for low tension energy. A concessional rate of 5 per cent of the consumption charges applies to energy consumed for pumping water for agricultural irrigation purposes. The residuary rate of 60 per cent of the consumption charges applies to premises not falling under any of the above classifications.

5.1.8. The rates in Schedule II are, as stated earlier, specific rates expressed as paise for each unit of electricity consumed as they are intended to apply to consumption not involving payment of charges. The classifications are some what similar to those in Schedule I except that the category of agricultural irrigation consumption is not there and there is a different head for energy generated by co-generation on back pressure turbine.

5.1.9. Energy consumed by Government of India or sold to the Government of India for consumption and that consumed in the construction, maintenance or operation of any railway by the Government

of India or a railway company operating that railway or sold to that Government or any such railway company for consumption in the construction, maintenance or operation of any railway is not liable to duty⁵.

5.1.10. The law provides several specific exemptions in respect of ED⁶. No ED is leviable on energy consumed by (i) the Government of Gujarat (save in respect of premises used for residential purposes) (ii) the local bodies/boards for the purpose of public street lighting, public water works, public gardens and zoos, public museums, and the system of public sewers and drains (iii) rural consumers for residential purposes provided the energy consumed does not exceed 250 units in a year and (iv) a hospital or a dispensary which is not maintained for private gain (save in respect of premises used for residential purposes). ED is also not leviable on energy generated (i) for purpose of supplying it for the use of vehicles and vessels, (ii) at a voltage not exceeding 100 volts and (iii) by a person by solar, wind or biomass energy.

5.1.11. Apart from the above exemptions, the law empowers the State Government to reduce the rates of duty or remit the duty by notification in the Official Gazette in respect of (a) electrochemical, electrolytical or electro-metallurgical processes carried on by an

industrial undertaking; and (b) such classes of consumers or such classes of premises in such areas and for such periods as the State Government may specify⁷.

5.2 Administration

5.2.1. Electricity duty in Gujarat is administered by the Department of Industries, Mines and Energy (DIME). The implementing authority is the Collector of Electricity Duty whose Office is situated in Ahmedabad. Under the Collector of Electricity Duty there are fifteen Electricity Duty Inspectors working in various districts of the State⁸. The Collector of Electricity Duty is further assisted by an assessment officer and a few supporting staff (mainly an Administrative Officer, four Superintendents and twelve assistants).

5.2.2. The GEB or any other licensee is required to include ED as a separate item in the electricity bill issued to the consumers and the duty amount is to be remitted to the State Government within forty days after the expiry of the calendar month for which the duty is levied whether the consumer pays the bill or not. If a licensee does not prepare the energy bill in time or is unable to deliver the bill to the consumer, the tax amount is nevertheless required to be remitted on the basis of the last month's collection from the consumer. The amount of duty so deposited by a licensee is subject to subsequent adjustment. Formats of Electricity Bills in respect of low tension and high tension

energy consumers are given in Appendix I. In the case of high tension energy consumers there are two different tariff rates for the periods May to October and November to April in every year, hence there are two formats of bills for these consumers.

5.3 Fiscal Importance

5.3.1. In Gujarat revenue from ED showed a remarkable increase from Rs. 1080 lakhs in 1974-75 to Rs. 13388 lakhs in 1987-88. Thus, compared to 1974-75, in 1987-88 the ED revenue has shown a more than twelve-fold increase in the State.

5.3.2. The rate of growth of ED in the State is impressive during the period 1974-75 and 1987-88. During this period, as Table 5 shows, the rate of growth of ED revenue in Gujarat is 22.48 per cent per annum which is higher when compared to the growth of ED revenue obtained in States like Bihar (6.05 per cent per annum), Haryana (16.99 per cent per annum), Karnataka (19.84 per cent per annum), Maharashtra (15.56 per cent per annum), Uttar Pradesh (18.79 per cent per annum) and West Bengal (7.65 per cent per annum).

5.3.3. But, Table 5 also shows that the rate of growth of ED revenue has fallen in the more recent sub-period 1980-81 to 1987-88 in States like Gujarat, Haryana and Orissa compared to the rate of growth of revenue in the period 1974-75 to 1979-80. When the two sub-periods

are compared the rate of growth of ED revenue has fallen by 8.42 percentage points in Gujarat, by 16.98 percentage points in Haryana and by 5.66 percentage points in Orissa. In the context of Gujarat this fall in the rate of growth of ED revenue is suggestive of the wide spread practice of evading ED tariff in the State.

5.4 Present Information System

5.4.1. A licensee is required to submit every month returns in Form A and Form B. A copy of each return is to be simultaneously submitted to the Collector of Electricity Duty and to the concerned Electricity Duty Inspector. Form A which generally covers consumption for which charges are payable and which is liable to duty under Schedule I, contains such details as (i) the units of energy supplied to various exempted and non-exempted categories, (2) total electricity consumption charges by category of consumers and (3) amount of ED charged and collected by category of consumers. Form B contains, (1) details of defaulting tax payers and (2) amount of ED found irrecoverable from such taxpayers.

5.4.2. Persons other than a licensee, who generate electricity for their own use or who generate electricity and supply it free of charge to other persons, have to apply in Form C to the Collector of Electricity Duty for registration. Form C contains such details as, name and address of the person owning the generating set, description of the generating set, date of commencement of generating energy, total number

of units of energy generated per day and the purpose for which generating is done. On receipt of Form C, the Collector of Electricity Duty issues a registration number to the applicant. Such registration number holders are required to pay ED for a calendar month within ten days after the expiry of that month in a Government treasury. A copy of the treasury challan is to be forwarded to the Collector of Electricity Duty and another copy of the challan to the Electricity Duty Inspector of the concerned sub-division. A registration number holder is also required to file two copies of a quarterly return in Form D to the Collector of Electricity Duty and to the concerned Electricity Duty Inspector respectively within ten days of the next month following the quarter to which the return relates. Form D provides information in respect of consumption liable to duty under Schedule II there being no consumption charges payable as such.

5.4.3. The returns are subjected to assessment by the Collector of Electricity Duty and such assessment is complemented by verification of returns by the Electricity Duty Inspectors who are also required to visit periodically the billing units of the licensee and examine the relevant records. It is their responsibility to detect evasion of ED by industrial establishments. The Inspectors are required to submit a monthly work report to the Collector of Electricity Duty containing such information as (1) errors and omissions in the assessment forms submitted by the licensees, (2) number of industrial units inspected and (3) fraud, if any, detected.

5.4.4. ED exemptions are given for specified periods for industrial undertakings generating electricity for their own use⁹. Exemption is also given for additional units of energy generated by installing additional generating sets¹⁰. In order to get these exemptions an industrial undertaking has to apply on Form E to the Collector of Electricity Duty. The form contains information on units of energy generated and used purpose-wise. Exemption is given on Form G in respect of an industrial undertaking generating electricity for its own use and on Form H in respect of an industrial undertaking generating additional units of electricity.

5.4.5. In respect of new industrial undertaking which do not generate electricity, exemption from ED may be granted for five years¹¹ on applying to the Collector of Electricity Duty on Form F, giving informations such as purpose-wise use of electricity, nature of goods manufactured/ produced and the details of the process involved in manufacturing. The eligibility certificate for exemption is issued by the Collector on Form G.

5.4.6. Thus, under the existing system, the office of the Collector of Electricity Duty is the primary source of all information relating to ED in the State. As implementing authority, the Collector of Electricity Duty is required to furnish a quarterly income statement to the administering department.

5.5 Appraisal of the Existing Information System
and Suggestions for Reform

5.5.1. Under the existing information system, Form A (monthly return of consumption liable to duty on the basis of consumption charges at the rate specified in Schedule I) is the most important document as it covers a major portion of the electricity consumed within the State. Though there are only three licensees in the entire State including the GEB, the returns are furnished directly by over 400 billing centres¹². The information contained in the returns, which is quite comprehensive, is posted in an equally comprehensive register having as many as 60 columns¹³. If maintained properly, this register will be a repository of practically all the information that may be required in respect of consumption of electricity liable to duty on the basis of consumption charges which accounts for a major part of the duty collections in the State¹⁴. The problem is, however, that the billing centres do not always furnish the returns in time. Secondly, the system is manual and keeping a 60 column register upto date and extracting a variety of classified information therefrom is difficult. While there is no need to elaborate the information contents of either Form A or the register, there is certainly the need to modernise the system of processing this data by inducting computers. In dealing with the subject of information system for State taxes, we have in mind the establishment of a Central Statistical Unit (CSU) equipped with computer facility to undertake the task of maintaining, processing and retrieving information for all State

taxes (see our report on Profession Tax). In this background, we suggest that the task of maintaining and processing of the register currently maintained by the office of the Collector of Electricity Duty may be handed over to CSU. Similarly, provision may be made in the CSU to store, maintain and process the information contained in the various forms and returns used in the taxing process. This task of computerisation may be undertaken in a phased manner, beginning with the CSU maintaining the register currently kept by the office of the Collector of Electricity Duty. We, however, see no purpose in merely redesigning the existing forms of the return and register to adapt it for computer use as we feel that a computer system can work efficiently only when it operates at the earlier stage of billing itself.

5.5.2. Gujarat, like many other States has introduced a system of bi-monthly billing for domestic, commercial and other small consumers, as this class of consumers form the largest percentage (about 87 per cent) and generate a bulk of the workload, but account for less than 20 per cent of the revenue. Industries constitute only about 3.5 per cent of the number of consumers but account for nearly 60 per cent of the duty collection even after taking into account the liberal exemptions and concessional rates. Their billing cycle is monthly. For domestic consumption, even though the billing cycle is bi-monthly the slab rates for charge of duty applicable in urban areas are on the basis of monthly consumption. This involves averaging of the bimonthly meter readings. A sort of disharmony is also introduced into the monthly cycle of return

submission. Two reforms are possible in this area which would help reducing workload and speed up data processing without involving any serious loss of revenue. Firstly, for those categories of consumers for whom bimonthly billing has been introduced, there is no reason why the law should not also be amended to prescribe rates for urban domestic consumption on the basis of slabs of bimonthly consumption. Secondly, if the return in respect of those categories of consumers are segregated and made bimonthly, the adjustments and approximations will be avoided and data processing will be halved in regard to this class. A greater harmony will also be brought in between the bills and the returns. For all other categories the billing as also the furnishing of returns may continue to be monthly as at present.

5.5.3. Recovery of billed duty amounts does not seem to present much of a serious problem. The information in Form B relating to irrecoverable duty is reported to be nil. This is so because the supply is disconnected when there is default and the amounts due are recoverable from the security deposits. However, there is probably delay in GEB remitting the duty collections to the credit of the State Government. This has to be sorted out administratively.

5.5.4. A more serious problem which results in leakage of revenue is theft of electrical energy. In such cases, evading the consumption charges is the primary motive and duty evasion is incidental to that.

This may take place either through unauthorised tapping or through misclassification of consumption where there are differential rates for different types of consumption though the consumer may be the same.

5.5.5. Theft of electricity is not a one time surreptitious act like that of cash or jewellery or other valuables where the thief disappears after committing the theft. It has to be through a properly fixed installation working continuously. The problem is not one which can be dealt with through an information system. The remedy lies in technological and administrative tightening up. The information system can probably help only in giving some indication of the existence and extent of the problem. The monthly returns contain a column for showing the loss of energy in the course of distribution. This represents the difference between the units of electricity generated or purchased and those sold or exempted. Of course, distribution losses are bound to fluctuate for a variety of reasons but, it should not be difficult to isolate cases of excessive difference indicative of theft. Billing centres which report excessive loss should come under closer watch and vigilance.

5.5.6. As electricity is distributed through a chain of stations and sub-stations, it may be possible to develop technological devices to pinpoint locations where unauthorised drawal of energy takes place. But more importantly, the administrative and inspection machinery has to be

screwed up as theft of electricity which involves the risky operation of putting up unauthorised installations, can hardly be done without the connivance or collusion of the field staff.

5.5.7. The other kind of 'theft' takes place through misclassification of consumption. It is the duty of the inspecting staff to ensure that the classification is correct at the time when the supply is first sanctioned. Periodical inspections alone can help to detect subsequent misuses. There is always a problem when the consumer has to be charged at different rates for different types of consumption. For example, when a factory is established, its industrial consumption alone is entitled to the lower rate, while the consumption in the residential areas of the factory is charged at a higher rate. Similarly, supply for irrigation attracts a very low rate of duty while the same agriculturist will have to pay charges/duty at a higher rate for his other consumption. In recent times, because of extensive misuse and the difficulty in checking it, the dual rate system for domestic consumption as for lights and fans on the one hand and heating, etc., on the other has been abolished in many cities. It may be worthwhile to examine to what extent the same principle can be extended to other classes of consumers prescribing a uniform rate for their entire consumption based on the nature of their major consumption area. That would reduce the problem of petty misclassifications particularly in rural areas, which are difficult to keep under surveillance.

5.5.8. Form C is a one-time application form to be furnished by a person intending to generate or continue to generate energy for his own use or for supply free of charge to others. In a computerised system, the registration granted on this application may be made the occasion for allotting the consumer an identification code. The code may be made a 'speaking' one giving a broad indication of the kind of generator set and its capacity and the purpose for which it is installed/to be installed. These units will be liable to duty at the specific rates laid down in Schedule II and are expected to furnish a quarterly return on Form D.

5.5.9. Schedule II is as detailed as Schedule I in the matter of classification and number of rates. When generator sets account only for a small part of the duty collection, it may be considered whether a rate schedule with fewer rates can be designed for them. While there is no scope for theft of electricity in regard to these as in the case of electricity supplied by distributors, evasion of duty is possible by understatement of generation and consumption or by misclassification of consumption. While the scope for misclassification can be minimised through a simplification of Schedule II by reducing the number of rate categories and by narrowing down the gap between the highest and the lowest rates, understatement of generation cannot be easily checked. In 1987-88 there were 1242 generating units (gensets)¹⁵ and they paid Rs. 2.12 crores as duty. It is also possible that many smaller gensets may even remain unregistered. Small gensets with capacity not exceeding

100KW are now totally exempt. Time-bound exemption has also been allowed for gensets of higher capacity utilising diesel oil. For encouraging installation of private gensets more liberal exemptions have been allowed for 2/5 years for gensets with much higher capacity. There seems to be scope for rationalising those exemptions.

5.5.10. It may also be possible to provide for presumptive assessment of private gensets based on their installed capacity and do away altogether with the present system of getting returns from them and insisting on payment of duty according to actual generation and consumption. This will not have much of an adverse impact on the revenue as the contribution to the revenue by private gensets is less than 2 per cent. It may also be possible to collect compounded duty at the time of the sale of gensets as is being done in the case of TV and radios sets after the abolition of the licencing system and now for motor vehicles in several States. The point to be kept in mind is that, in regard to matters of insignificant fiscal importance the approach to the problem of tackling evasion and avoidance should be by reducing their scope and relevance through simplification of procedures and not by making the law and administration stringent and complex and building up elaborate information systems.

5.5.11. Form E and F which are one-time forms to be filled in by applicants for eligibility certificates for availing tax concessions, contain useful information about claims for exemptions. Storage of this

information in the computer will facilitate cross checking with the information shown in the monthly returns on Form A. Together, the two forms will facilitate a proper assessment of the revenue loss on account of tax reliefs. At present, no reliable data is available about this. As such it is difficult to evolve a scientific long term policy in regard to duty concessions for industries. Adhoc measures are being conceived to meet short term exigencies. It is also not clear as to how quickly claims for exemption are being settled. We suggest that an annual report be devised for this purpose showing the number of applications received, number of claims accepted (with and without modification), number of claims rejected and balance for disposal. A suggested format for this is given in Appendix II.

5.5.12. Both Schedule I and Schedule II envisages a forum for resolution of disputes on matters affecting the rate of duty. Practically no organised effort is made to collect information about such disputes and their settlement. It may be that such disputes are not many. Yet, it is essential that correct information on this matter should be readily available to the administrative authority. We suggest that an annual report on a prescribed form be evolved for this. A suggested form is given in Appendix II.

5.6. Statistical Outputs

5.6.1. Rationalisation and computerisation of the information system relating to levy of electricity duty in Gujarat on the lines discussed in the foregoing paragraphs will make it possible to generate a variety of informative statistical outputs. Some specimen outputs are given in Appendix III.

5.7. Summing Up

5.7.1. To sum up;

- i. In Gujarat, Electricity Duty (ED) is collected under the Bombay Electricity Duty Act, 1958 and the rules applicable in this regard are the Bombay Electricity Duty (Gujarat) Rules, 1986.
- ii. ED is a levy on the consumption of electricity. Duty at ad valorem rates is levied in respect of electricity supply received by a consumer from a licensee while specific duties are levied in the case of energy consumed by a licensee or a person generating electricity for his own use.

- iii. The law explicitly provides several specific exemptions in respect of ED. The law also empowers the State Government to reduce or remit the duty by notification in the Official Gazette in respect of any class of consumers/specific uses of electricity.
- iv. ED in Gujarat is administered by the Department of Industries, Mines and Energy. The implementing authority is the Collector of Electricity Duty.
- v. Licensees (including the Gujarat Electricity Board) are required to submit monthly returns in Form A and Form B to the Collector of Electricity Duty and to the concerned Electricity Duty Inspector. Persons who generate electricity for their own use have to obtain a registration number from the Collector of Electricity Duty by applying in Form C and they are also required to file quarterly returns on Form D simultaneously to the Collector of Electricity Duty and the concerned ED Inspector.
- vi. The Office of the Collector of Electricity Duty is the primary source of information relating to ED in the State and it is required to furnish a quarterly income statement to the administrative department.

vii. In the Office of the Collector of Electricity Duty, the information contained in the returns submitted by the billing units is entered manually in a comprehensive register having as many as sixty columns. Whatever classified information is required is extracted from this register manually. This task can be carried out with much more ease and efficiency if a computer-equipped Central Statistical Unit (CSU) is entrusted with the responsibility of maintaining the register and processing the information. This will necessitate computersation of the billing system itself.

viii. Similarly, all the forms and documents used in the taxing process are currently processed manually in the Office of the Collector of Electricity Duty. This work can also be entrusted to the CSU.

ix. For improving the administrative efficiency and the information content in respect of those categories of consumers for whom bimonthly billing has been introduced, the rates applicable should be on the

basis of slabs of bimonthly consumption. Returns in respect of these consumers need also be submitted only bimonthly.

- x. Theft of electricity is a problems that should be dealt with mainly through technological innovations and administrative tightening up. The information system can however help in identifying billing centres which continuously report heavy or unusual losses in transmission.
- xi. Self generating units may be identified by identification numbers in a computerised information system. In view of the very limited revenue receipts from these units, the possibility of introducing a system of presumptive levy of duty for them needs to be explored.
- xii. Suggested formats for the annual reports pertaining to exemptions and disputes (Formats 1 and 2) are given in Appendix II.

Table 1
Existing Rates of Electricity Duty in Gujarat

Sl. No.	Nature of Consumption	<u>Ad valorem</u> Rates of Duty (as Per cent of Consu- mption Charges)	Specific Rates of Duty (in Paise per Unit)
1.	For energy consumed by a consumer in respect of premises used for residential purpose or educational purpose -		
	a. in rural areas	20	10
	b. in urban areas		
	i. where the total consumption per month does not exceed 40 units	25)	20
)	
	ii. where the total consumption per month exceeds 40 units	40)	
)	
2.	For energy consumed for motive power by a service undertaking	30	15
3.	For energy consumed for the use of -	45	25
	a. (i) hall or (ii) Auditorium used for commercial purpose or let out for any purpose		
	b. (i) cinema house or theatre		
4.	For energy consumed by		
	a. an undertaking engaged in the manufacture or the production of eatables or drinks which are not intended to be and are not consumed on the premises of such undertaking	35	25
	b. hotels including residential hotels, restaurants, eating houses and lodging and boarding houses	45	30

5.	For energy consumed by an industrial undertaking, not being an undertaking to which item (2) or (4) applies, other than energy consumed in respect of any of its premises used for residential purpose		
a.	where an industrial undertaking consumes high tension energy	20	10
b.	where an industrial undertaking consumes low tension energy	10	5
6.	For the energy consumed in respect of pumping water for agricultural irrigation purpose.	5	-
7.	For energy consumed in respect of any premises not falling under any of the items (1) to (6) above	60	35

- Notes:
- (1) Ad valorem rates are applicable in respect of
 - a. consumers who are supplied with energy by a licensee or Gujarat Electricity Board (GEB) and
 - b. a licensee and GEB in respect of non-exempted power consumption.
 - (2) Specific rates are applicable in respect of consumers who generate electricity for own use.
 - (3) Specific rate of duty in respect of energy generated by co-generation or back pressure turbine and consumed for any purpose is 3 paise per unit.

Table 2

**Electricity Duty Exemptions under Section 3(2) vii and 3(2A)
Provided to Industrial Undertakings**

Sl. No.	Technology Used	Period of Exemption Granted
1.	An industrial undertaking which generates energy either singly or jointly with any other industrial undertaking for its own use or joint use.	Back-pressure turbine and Co-generation (BPT and Co-generation) 15 years from the date of commencement of the Bombay Electricity Duty (Gujarat Amendment) Act, 1983 (BEDA-83) or the date of starting the generation whichever is later
2.	An industrial undertaking which generates energy either singly or jointly with any other industrial undertaking for its own use or joint use.	Any process other than BPT and Co-generation 10 years as above.
3.	New industrial undertakings which do not generate energy.	5 years from the commencement of BEDA-83 or the date on which production commences.
4.	Industrial undertakings which generate additional units of energy by installing additional generating set at any time during 10 years before the commencement of Bombay Electricity Duty (Gujarat Amendment) Act 1979 (BEDA-79).	10 years from the commencement of BEDA-79 together with the period from the date of starting the generation.

- | | | | |
|----|--|--|--|
| 5. | An industrial undertaking which generates additional units of energy either singly or jointly for its own use or joint use by installing additional generating sets on or after the commencement of BEDA-79. | BPT and Co-generation. | 15 years from the commencement of BEDA-79 or the date of starting the generation of such additional energy whichever is later. |
| 6. | An industrial undertaking which generates additional units of energy either singly or jointly for its own use or joint use by installing additional generating sets on or after the commencement of BEDA-79. | Any process other than BPT and Co-generation | 10 years as above. |

Table 3

**Exemption, Remission and Reduction of Electricity Duty
BY Government Notifications**

Sl. No.	Notification Number	Date	Exemption, Remission and Reduction of Duty	Purpose/Objective
1	No. GHU-76-38-ELD-1075-10955-K	1.4.76	Remission of electricity duty for the energy consumed for Film Studio (full exemption)	In order to provide incentive for studios.
2.	No. GHU-79-28-ELD-1079-3510-K read with:	29.3.79	Exemption from payment of electricity duty for expanded portion for a period of 5 years to the industrial undertakings effecting substantial expansion	This is to encourage additional investments in the industry.
	No. GHU-83-9-ELD-1079-3510-K	25.1.83		
3.	No. GHU-79-29-ELD-1079-3510-K	29.3.79	The period of above exemption is prolonged if industrial undertaking remain closed during the period of exemption for any reasons beyond control	This is to ensure that the concession given to the industries effecting substantial expansion is availed by an industrial unit even if its operation is disrupted by circumstances beyond control like labour unrest.
4.	No. GHU-79-247-ELD-1079-8656-K	15.12.79	Remission of electricity duty in cases of the generating set with capacity not exceeding 100 KW	This mainly helps the people in rural areas where Board supply is not continuous and levying duty on them would increase administrative work substantially compared to limited revenue.
5.	No. GHU-80-25-ELC-1080-1945-K read with notifications.	5.4.80	Remission of electricity duty is granted as under:	This is to encourage self generation of electricity
	i. GHU-81-20-ELC-1080-1945-K	20.2.81	Diesel generating sets purchased during the period from 5.4.80 to 31.12.81 are exempted for 10 years.	
	ii. GHU-82-6-1080-1945-K	2.2.82	Diesel generating sets purchased during the period from 1.2.82 to 31.12.83 are exempted for 5 years.	

iii.	GHU-83-40-ELC-1080-1945-K	4.6.83)	Diesel generating sets purchased during the period from 1.1.84 to 31.12.86 are exempted for 10 years (only for BPT/Co-generation system)	
iv.	GHU-52-ELC-1080-1945-K	5.6.84)		
v.	GHU-85-32-ELC-1080-1945-K	8.5.85)		
vi.	GHU-86-29-ELC-1080-1948-K	17.5.86)		
vii.	GHU-87-42-ELD-1187-1948-K	10.8.87	Exemption is given for 5 years from the date of installation in case of generation sets of capacity exceeding 100 KW but not exceeding 20 MW for the sets purchased from 10.8.87 to 9.8.89.	This is to encourage installation of additional private generating sets
viii.	GHU-87-65-ELD-1187-1948-K	26.11.87	Exemption is given for 2 years for generating sets of capacity not exceeding 20,000 KVA in aggregate (whether new or old)	This is to encourage the use of existing private generating sets.
6.	i. No. GHU-83-77-ELD-1188-1874-K	11.10.83	Reduced the rate of electricity duty for the electrochemical, electro-lytical and electro-metallurgical processes from 20 per cent to 15 per cent.	From the very beginning the government is granting concession to such units on the consideration that they are power intensive units. Prior to 11.10.83 they were charged the rate as applicable to LT industries, i.e., 6 per cent. But from 11.10.83 LT industries were charged at 10 per cent and these units were charged at 15 per cent. But now these units are charged at 10 per cent.
	ii. No. GHU-87-51-ELD-1187-K	4.9.87	Duty on the above processes were further reduced from 15 per cent to 10 per cent.	
7.	No. GHU-83-78-ELD-1083-4874-K	11.10.83	Reduction of Rate of electricity duty from 60 per cent to as under:	
			i. Water works run by a cooperative society or public charity trust when local authority is not running the same: Full exemption	Water works run by local authorities are exempted, this concession is given when it is undertaken by a co-operative society or a public charitable trust on no profit no loss basis.

- ii. If electricity is used mainly for pumping for irrigation purposes: 5 per cent This is an incentive to agriculturalists.
- iii. Dhobies using energy for heating iron: 5 per cent This is to help the poor self employed dhobies.
8. No. GHU-45-84-ELC-1183-9187-K 7.5.84 Exemption for the energy consumed by institutions for the handicapped, orphans and aged receiving grant from Directorate of Social Defence This is in view of the social responsibility of the government.
9. No. GHU-84-ELD-1084-1005-K 20.10.84 Reduced the rate of electricity duty used in cold storage from 30 per cent in respect of perishable goods and agricultural products to 20 per cent (for cold storages situated in urban areas) and 15 per cent (for cold storages situated in rural areas) This is in view of the representations received from the trade that they help to preserve perishable goods and agricultural products.
10. No. GHU-84-94-1184-3918-K 10.12.84 Remission of electricity duty for a period of 5 years to co-operative milk processing dairy generating electricity by installation of BPT/Co-generation system. This is to encourage better generation system.
11. No. GHU-85-34-ELD-1082-10380-K 14.5.85 Reduced the rate of electricity duty in respect of Jari Industry; now this concession is reduced from 30 per cent in respect of motive power and 60 per cent in respect of lighting to 15 per cent. This is to help Jari Kasab Industry; now this concession is reduced as the industry is getting the benefit under the latest amendment with effect from 1st June 1988. Under the Bombay Electricity (Gujarat Amendment) Act, 1988 this category of industry is included under "Industrial undertaking" for which the duty is 10 per cent in respect of LT energy.
12. No. GHU-86-30-ELD-1077-3739-K 16.5.86 Full exemption to the Educational Institutions established and administered for providing education to Adivasi Students without private gain This is to encourage the spread of education to socially backward classes.

- | | | | | |
|-----|--|---------|---|--|
| 13. | No. GHU-87-48-ELD-1183-
8171-K | 10.8.87 | Reduced the rate of duty in-
respect of energy consumed by
poultry farms for brooding and
hatching from 60 per cent to
35 per cent. | This is provided as an incentive
to poultry farmers. |
| 14. | No. GHU-88-1-ELD-1187-
MOS-(E)151-K | 1.1.88 | Reduced the rate in respect of
energy consumed by circus
camped in the State from 60
per cent to 30 per cent. | This is in order to encourage
circus as an entertainment
activity. |

Note: Rate of duty expressed in percentages refers to percenta- Source: Government of Gujarat
ges of the consumption charges on electricity consumed. Office of the Collector of
Electricity Duty.

Table 4

Headquarters of Electricity Duty Inspectors

Sl. No.	Head Quarter	Number of Inspectors
(1)	(2)	(3)
1.	Ahmedabad	4
2.	Nadiad ¹	1
3.	Baroda ²	1
4.	Surat	1
5.	Valsad	1
6.	Mehsana ³	1
7.	Palanpur ⁴	1
8.	Rajkot - District ⁵	1
9.	Rajkot - City	1
10.	Jamnagar	1
11.	Junagadh	1
12.	Bhavnagadh	1
Total		15

- Notes: 1. For Kheda and Panchmahal Districts.
2. For Baroda and Bharouch Districts.
3. For Mehsana and Sabarkantha.
4. For Banaskantha and Kutch.
5. For Rajkot and Surendranagar.

Source: Government of Gujarat,
Office of the
Collector of
Electricity Duty.

Table 5

Revenue from Electricity Duty in Selected States
(1974-75 to 1987-88)

(Rs. Lakhs)

Years	Gujarat	Bihar	Andhra Pradesh	Haryana	Karnataka	Madhya Pradesh	Maharashtra	Orissa	Uttar Pradesh	West Bengal
1974-75	1080	785	9	336	491	751	2998	345	209	1039
1975-76	1177	844	8	469	697	760	2784	673	1094	1283
1976-77	1877	753	38	690	909	799	3198	695	583	1396
1977-78	2276	734	19	502	616	852	3468	852	634	1722
1978-79	2971	818	38	1269	816	1308	4603	1194	696	1622
1979-80	3446	1096	28	1089	928	1854	5513	1255	752	1422
1980-81	3622	980	30	1404	955	1998	5856	1692	1247	1811
1981-82	5127	927	24	1270	1637	1933	6092	2286	154	1667
1982-83	6241	990	29	1977	2642	2779	6985	2327	1610	1492
1983-84	8045	1324	30	2619	2314	3125	7126	2750	1503	1786
1984-85	10820	708	162	1745	3913	4459	9211	3244	1785	1358
1985-86	11831	1529	524	2240	4785	5282	13479	4981	3080	3650
1986-87	11392	1700	4110	2721	4797	10466	17600	6019	3621	3182
1987-88	13388	1805	2895	2767	3200	12093	17310	6112	4178	3566
Growth Rates ¹										
1974-75 to										
1987-88	22.48	6.05	48.87	16.99	19.84	24.33	15.56	23.18	18.79	7.65
1974-75 to										
1979-80	28.48	4.53	31.77	27.66	9.78	19.42	14.16	27.05	15.78	7.35
1980-81 to										
1987-88	20.06	9.98	124.88	10.68	21.19	32.01	19.72	21.39	36.88	13.16

Source : Reserve Bank of India Bulletins (relevant issues)

Note 1 : In per cent per annum.

Table 6

Number of Billing Units and Defaulting Billing Units

Year	Number of Billing Units	Number of Defaulting Billing Units
1986	418	31
1987	437	49
1988	461	74

Source: Government of Gujarat Office
of the Collector of
Electricity Duty.

Table 7**Electricity Duty Collection by Category of Consumers
(1986 - 87)**

(Rs lakh)

Sl. No.	Category of Consumers	Amount of Electricity Duty
1.	Residential	1816 (16)
2.	Service Undertaking	889 (8)
3.	Cinema	96 (0.8)
4.	Eatables and Drinks	171 (1.5)
5.	Hotel	90 (0.8)
6.	Industrial Undertaking	6431 (57)
7.	Agriculture	364 (3)
8.	Electro Chemical, Electro-metallurgical and Electrolytical Process	485 (4)
9.	Residuary	796 (7)
10.	Private Generating Set and Other Parties	182 (2)
		<hr/> 11320 <hr/>

Notes: 1. Figures with in parentheses are percentage of total ED revenue.
2. As per the latest information, ED from private generating is Rs. 193 lakhs.

Source: Government of Gujarat, Office of the Collector of Electricity Duty.

Table 8
Details of Self Generation

Year	Number of Self Generating Units	Units of Electricity Generated	Electricity Duty (Rs. Lakh)
1985-86	948	476559183	180.97
1986-87	1103	508582250	195.13
1987-88	1242	557803530	211.82

Source: Government of Gujarat,
Office of the Collector of
Electricity Duty.

Chart I

**Organisation of Electricity Duty Administration
And Implementing**

Department of Industries, Mines and Energy
(Administering Department)

Collector of Electricity Duty
(Implementing Authority)

Chief Auditor - 1
Senior Auditor - 1
Assessment Officer - 1
Administrative Officer - 1
Superintendent - 4
Sr. Assistant - 6
Jr. Assistant - 6
(Staff at the Headquarters)

Electricity Duty Inspectors
(15)
(Field Staff)

Notes and References

1. Section 2 (c).
2. These rates are reproduced in Table 1.
3. Section 2 (bb).
4. Section 2(cc) as amended with effect from 22 July, 1987.
5. Constitution of India, Article 287.
6. See Section 3; Table 2, summarises the exemptions in respect of industrial units.
7. Some of the important notified exemptions are listed in Table 3.
8. Chart I outlines the official agencies that are involved in the administration and implementing of ED in the State. District Headquarters of Electricity Duty Inspectors are as shown in Table 4.
9. Section 3(2) (a) (vii).
10. Section 3(2A).
11. Section 3(2)(vii)(b).
12. Table 6 sets out information about the number of billing units year-wise and particulars of defaulting units.
13. See Appendix I.
14. See Table 7.
15. See Table 8.

APPENDIX I

Format of the Register to Record the Returns From Billing Units

(1)	(2) Units Generated or Purchased	(3) Units Sold by Licencees	(4) Loss of Energy	(5) Units Sold	(6) Government	(7) Railway	(8) Municipalities etc.				
	(9) Hospitals	(10) Industrial Undertakings		(11) Rural	(12) Section 3/3	(13) Total of 6 to 12					
	Residence (20 per cent)		Residence (25 per cent)			Residence (40 per cent)		Service Undertaking(30%)			
(14) Units	(15) Cons. Charges	(16) Elec. Duty	(17) Units	(18) Cons. Charges	(19) Elec. Duty	(20) Units	(21) Cons. Charges	(22) Elec. Duty	(23) Units	(24) Cons. Charges	(25) Elec. Duty
	Cinema/Hall/Auditorium/ Theatre (45 %)		Eatables and Drinks (35 %)			Hotel/Restaurant (45 %)		H. T.(Industrial Undertaking) (20%)			
(26) Units	(27) Cons. Charges	(28) Elec. Duty	(29) Units	(30) Cons. Charges	(31) Elect. Duty	(32) Units.	(33) Cons. Charges	(34) Elec. Duty	(35) Units	(36) Cons. Charges	(37) Elec. Duty
	L. T. (Industrial Undertaking)(10%)		Agricultural Irrigation (5%)			Any Premises Not Falling Under 1 to 6 (60%)					
(38) Units	(39) Cons. Charges	(40) Elec. Duty	(41) Units	(42) Cons. Charges	(43) Elec. Duty	(45) Units	(46) Cons. Charges			Elec. Duty	

(47)	(48)	(49)
Units	Cons.	Elec.
	Charges	Duty

	Total	

(56)	(57)	(58)
Units	Cons.	Elec.
	Charges	Duty

Notes: Numbers are column numbers printed in the register

(50)	(51)	(52)	(53)	(54)	(55)
Units	Cons.	Elec.	Units	Cons.	Elec.
	Charges	Duty		Charges	Duty

Amount Paid

Challan Number and Date

(59)

(60)

Source: Government of Gujarat, Office of the Collector of Electricity Duty.

GEB ગુજરાત વિદ્યુત બોર્ડ

વિજળી વપરાશનું બીલ

ગ્રાહકનું નામ _____

વિભાગ : _____

NO 403801

અરબામું _____

પેરા વિભાગ : _____

ગ્રાહક નંબર		
મીટર વાંચન	કુલ	રાત્રીનું
હાલનું		
પાછલું		
વપરાશ		
બીલનો માસ	બીલની તારીખ	વિલંબિત ચુકવણી તારીખ
	પાછલો વપરાશ	શામ મા બીલ તારવાની તારીખ

કેટેગરી		બી. લો. હો. પા	
બીલની વિગર		રૂપિયા	પૈસા
૧	ફીક્સ ચાર્જ		
૨	એનજી ચાર્જ		
૩	મીનીમમ ચાર્જ		
૪	એડીશનલ ચાર્જ		
૫	ફ્યુઅલ સરચાર્જ		
૬	કુલ		
૭	વિજ વેચાણ પર કર		
૮	વિદ્યુત ચુકવ		
૯	મીટર ભાડું		
૧૦	ફ્યુઅલ ચાર્જ / પરચુરણ બેંક ચાર્જ		
૧૧	કુલ		
૧૨	વિલંબિત ચાર્જ		
૧૩	એનજી બીલ		
૧૪	પાછલી બાકી/જમા		
૧૫	કુલ બીલ		

* નોટીસ : *

જો આથી સને ૧૯૯૦ના ભારતના વીજળી કાયદાની કુલમ ૨૪(૧) મુજબ નોટીસ આપવામાં આવે છે. આપની પાસે લેણી પડતી વીજળીના બીલની પાછલી બાકી રકમ રૂા..... આ નોટીસ મળ્યાથી ૬મ દિવસમાં ભરવામાં નહિ આવે તો આપને અમારો વીજળી પુરવઠો બંધ કરવામાં આવશે. જો તેમ કરવું પડશે તો પુનઃ જોડાણ માટે બોર્ડે નિયત કરેલા ચાર્જ સહીત બીલનું બધું લેણી ભીકવવાની રકમ તમે ધીક વિદ્યુત પુરવઠો પુનઃ આણ કરવામાં આવશે.

(Signature)

મુકમ ઈન્ચાર્જ (વીજ વીતરણ)

ગુ. વિ. બોર્ડ વતી

નોંધ : મેકમાં નાણા વચ્ચુલાતને આધીન છે.

નાણાં સ્વીકરવાનો સમય : ૧૦-૩૦ થી ૧-૩૦

૨-૦૦ થી ૩-૩૦

મીટર રીડરની સહી ભુલચુક લેવાદેવી

નીચે દર્શાવેલી સુચનાઓ તરફ ધ્યાનમાં લેવામાં આવે છે.

- ૧ માલકે ખીલમાં ખતાવેલી રકમ ખીલમાં જણાવેલી સમય સ્થાનમાં સ્થાનિક આજીવમાં ખયવા બંધા ખેતમાં સમગ્ર કરવામાં આવી હોય ત્યા ખેતમાં કરપાઈ કરવી જરૂરી છે.
- ૨ માલકેએ ખીલ ભરતી વખતે ખીલ રબ્બુ કરવું પડશે. નહિ તે તાણા સ્વીકારવામાં આવશે નહીં.
- ૩ ખીલની વધારાની નકલ દરેક નકલ ૫૦ પૈસા પ્રમાણે ભઈ ખાખવામાં આવશે. આ ખીલની નકલની તારીખ અરજ ખોલતી તારીખ જ રહેશે.
- ૪ માલકેએ ખીલમાં ખતાવેલી જ રકમ ખાખવી.
- ૫ શા. ૫૦/- કે તેથી ઉપરની રકમ મેલથી પણ સ્વીકારવામાં આવશે પરંતુ આ માટેના ચેક સ્થાનિક ખેતની સાખાને હોવો જરૂરી છે. ૨. ૫૦/- થી નીચેની રકમ ચેકથી કે મનીએ કરવો જ કરવાની રહેશે.
- ૬ ચેક 'સુખરાત ઈલેક્ટ્રીસીટી એન્ડ પેના નામે ખીલ અથવા ખીલની પુરી વિગત કાથે ખોડની જે સ્થાનિક કચેરીમાંથી ખીલ મોકલવામાં આવ્યું હોય ત્યા મોકલવો.
- ૭ ખીલની ચેકમાં ખાખવતી કે ઉપજ કરીનાર ખોડની સ્થાનિક એજીએ લેખીત આપવી પરંતુ આવા ખોડની પુરેપુરી રકમ વાંધા હેઠળ પણ ૧૫ દિવસમાં ખરપાઈ કરી દેવી નહિતર વિલખિત ચૂકવણી ચાજ લેવામાં આવશે. તથા ખોડ તેને ચોગ્ય લાગે તે કાયદેમર પણ ભઈ થઈશે.
- ૮ ખીલ સંબંધી રીતે કોઈપણ સમસ્યા અથવા ટપાલ દ્વારા મોકલવામાં આવશે, પણ વ-માં ખોવાય તે તે જાણે ભઈ ખાખવાની ખેડું રેકુ નથી. ખીલર વાંચતના દિવસથી ૭ દિવસમાં ખીલ ન ખો. તે તેની સંખીત જણ સ્થાનિક કચેરીને કરવી જરૂરી છે.
- ૯ જો આ ખીલમાં જણાવ્યા પ્રમાણેનો ખાઈ પડતી રકમ માલકે ખીલ મળતા પહેલાં જરી હોય તે ખીલમાં જણાવેલી ખાઈ પડતી રકમ રજીસ્ટ્રી અને ખીલજી બરજી (પેમેન્ટ) ભરેલી રકમ ખાઈ કરીને કરવું.
- ૧૦ ૫ હાથી નેહી રકમ ખાઈ દશે તે જણ ખીલમાં આસિઠ ૨% લેખે ચાજ લેવામાં આવશે.
- ૧૧ ખીલના તાણા રેટે અગાઉથી હેચક રકમ જરી હકાય છે.
- ૧૨ હરેક તાણા જ્યાંની ચોગ્ય ઘટોચનો અગ્રહ રાખો.

કેપરોહત સુચનાઓ માલકોની જણ સાક છે અને તે વખતે વખત સુધારા વધારા સાથેની અમલમાં આપવી ખોડની "વિદ્યુત પુરવઠાની શરતો"ને આધીન છે.

સ્થાનિક કચેરીમાં તાણાં જરવાનો સમય (વખતે વખત ફેરફારને આધીન)

૧૦-૩૦ થી ૧૨-૩૦ અને ૧૪-૪૦ થી ૧૫-૪૦ (શનિવાર, રવિવાર તથા રજના દિવસ સિવાય)

શનિવાર માટે ૧૦-૩૦ થી ૧૨-૩૦ અને ૧૪-૪૦ થી ૧૫-૪૦

ખીલ અને વેલયાં શનિવારે કચેરીનું કામકાલ ખાઈ રહેશે.

રહેણાંક માટે એનજી યાજ

- ૦ થી ૧૦ સુધી સુધીના ૨૪ પૈસા/યુનીટ
- ૧૧ થી ૧૦૦ સુધી સુધીના ૫૧ પૈસા/યુનીટ
- ૧૦૧ થી ૨૦૦ સુધી
- પ્રથમ ૧૦૦ યુનીટ ૫૬ પૈસા
- ખાઈના ૧૦૦ યુનીટ ૬૬ પૈસા
- ૨૦૦ યુનીટ વધુ
- પ્રથમ ૧૦૦ યુનીટ ૬૬ પૈસા
- ખાઈના બધા યુનીટ ૧૨૫ પૈસા
- ફીક્સ ચાજ : સોગલ ફેઝ માસિક શા. ૨/-
- ૩ ફેઝ માસિક શા. ૫/-

ધંધાદારી માટે એનજી યાજ

- ૭૫ યુનીટ સુધી
- પ્રથમ ૨૫ યુનીટના ૫૦ પૈસા
- ખાઈના ૫૦ યુનીટના ૭૫ પૈસા/યુનીટ
- ૭૫ યુનીટ થી ૧૫૦ યુનીટ સુધી
- પ્રથમ ૭૫ યુનીટના ૭૫ પૈસા/યુનીટ
- ખાઈના ૭૫ યુનીટના ૬૦ પૈસા/યુનીટ
- ૧૫૦ યુનીટથી વધુ
- પ્રથમ ૧૫૦ યુનીટ ૬૦ પૈસા/યુનીટ
- ખાઈના બધા યુનીટ ૧૦૦ પૈસા/યુનીટ
- ફીક્સ ચાજ : સોગલ ફેઝ માસિક શા. ૧૦/-
- ૩ ફેઝ માસિક શા. ૨૦/-

WEST BENGAL ELECTRICITY BOARD

(Not valid after 31.03.2017)

BY READ HAND DELIVERED
BILL FOR THE MONTH OF _____



No. SOD/Rev./H.T.
Office of the Executive Engineer
O & M Division,
SABARMATI.

Consumer's Name & Address

Date _____

Consumer's A/c. No. _____

Territ	Contract Demand (CD)	75% Contract Demand	Max. Demand Registered During 3 Month Preceding the Billing Month			Average Max. Demand	Actual Max. Demand
H.T.P.-I	KVA	KVA	KVA	KVA	KVA	KVA	KVA
Voltage of Supply	Actual Night Max. Demand	Billing Demand	Billing Demand in excess of CD	KVAM		Average Power Factor	
	KVA	KVA	KVA				

		SUMMARY OF CHARGES				
A	Total units consumed during the month.		1	Demand charges		
B	Units consumed during night Hours (Between 10 P.M. to 6.00 A.M. daily)		2	Energy charges		
C	Consumption under sub-clause (i) of the "Lighting clause" (F.L.)		3	Fuel cost Adjust. charges		
D	Consumption under sub-clause (ii) of the "Lighting clause" (F.L.)		4	P.F. Adjust. charges, Rebate		
E	Total Lighting consumption (C+D)		5	Less: Rebate for new Industries		
F	Time of use Units		6	Time of use charges		
G	Consumption excluding consumption under sub-clause (i) (ii) (A-J)		7	Add. charges @ Rs 10 KVA		
H	10% of the total consumption (A-J)		8A	Add. charges 4ps KWH		
I	Units to be charged at 50 Ps/Unit (E-H)		8B	Sur-charge for super H.T. Consu. 6 Ps/KWH		
J	25% of the units at G above		9	Total consumption charges (1-2-3-5-7-8-4)		
M	Consumption for factory purpose during night hours (B-J)		10	Tax or Sale of Electricity		
N	Units to be charged at 20 Ps/Unit (M-L) Max. 25000		11	Electricity Duty		
P	Units to be charged at the bulk (A-J-N)		12	Meter Rent		
Q	Last date of payment		13	Current month bill		
			14	Outstanding arrears		
Remarks			15	D. P. Charges		
			16	Adv. Payment/Cr.		
			17	Net Payable		

DETAILS OF COMPUTATION

Sl. No.	DESCRIPTION	Demand in KV	Rate	Rs.	Per	Amount	Rs.	Ps.
01 DEMAND CHARGES								
a)	For the billing demand upto contract demand			48.47	KVA			
(i)	For the first 500 KVA			53.52				
(ii)	For the next 500 KVA			55.54				
(iii)	For the next 9000 KVA			59.58				
(iv)	For KVA in Excess of 10,000 KVA			117				
b)	For billing Demand in Excess of C.D.							
1	TOTAL DEMAND CHARGES (a + b)							

1 ENERGY CHARGES	Kwh consumed	Rate / Unit	Per	Amount	Rs	Ps.
i) For the first 2000 units consumed during month		38 Ps.	KWH			
ii) For next 2000 Month KVA of billing demand		45 44.50 Ps.	KWH			
iii) For next 1000 Month KVA of billing demand.		45 42.50 Ps.	KWH			
iv) For all additional units consumed during this month		38 37.50 Ps.	KWH			
v) For units consumed during night hours (item N) Maximum 25000 L		20 Ps.	KWH			
A) SUB TOTAL (i) to (v)						
vi) Consumption of Non industrial load (item at J)		50 Ps.	KWH			
2 TOTAL ENERGY CHARGES (A + VI)						
3 FUEL COST ADJUSTMENT CHARGES			KWH			
4 P. F. ADJUSTMENT CHARGES RELABTE						
5 REBATE FOR NEW INDUSTRIES @ 10%.						
6 Time of use charges		10 Ps.	KWH			
7 ADDL CHARGES AT @ Rs. 10 / KVA		Rs. 10 —	KVA			
8A ADDL CHARGES AT @ Ps. 4 / KWH		4 Ps.	KWH			
8b Sur charge For super H.T. Consu. 6 Ps./KWH		6 Ps.	KWH			
9 Total Consumption Charges						
10 Tax on Sale of Electricity		4 %				

ELECTRICITY DUTY	KWH	Consumption Charges	Duty Rate %	Amount of Electricity Duty
FOR FACTORY PURPOSE				
FOR NON INDUSTRIAL PURPOSE				
(B) TOTAL ELECTRICITY DUTY				

-: NOTE :-

- The bill payable on presentation. If it is not paid on or before date specified at Q overleaf the delayed payment charges will be charged and payable in accordance with the provisions of the tariff as in force from time to time.
- The amount of delayed payment charges shown in Col. 15 overleaf is only indicative and provisional. Actual delayed payment charges will depend on the date of payment of the outstanding amount.
- All payment would be adjusted in accordance with the Board's Conditions and Misc. charges for supply of Electricity Energy.
- The bill for personal consumer is provisional and subject to adjustment depending on consumer's compliance with the terms and condition prescribed for being seasonal consumer.
- The concession for supply during night hours is subject to verification if necessary.
- Cheque or Draft should be drawn in favour of "GUJARAT ELECTRICITY BOARD" and "A/c Payee only". No substitution Cheque or Draft will be accepted.

(E & O. L.)

Copy to [1] Gen. Manager (Con.) BARODA.

[2] I. D. P. Manager, H. O. BARODA.

[3] S. E. (O & M) SABARMATI.

[4] D. E. (Tech.) D. O.

[5] D. E. (O & M).

EXECUTIVE ENGINEER (O & M)
DIVISION OFFICE
SABARMATI

(May to October)

BY READ HAND DELIVERY
BILL FOR THE MONTH OF _____



HT/ Executive Engineer
G & M Division,
General Electricity Board, SABARMATI

Consumers Name & Address	Date						
	Consumer's A/c. No.						
Tariff	Contract Demand (CD)	75% Contract Demand	Max. Demand Registered During 3 Month Preceding the Billing Month			Average Max. Demand	Actual Max. Demand
HTP-1	KVA	KVA	KVA	KVA	KVA	KVA	KVA
Voltage of Supply	Actual Night Max. Demand	Billing Demand	Billing Demand in excess of CD	KVAH	KVARN	Average Power Factor	
	KVA	KVA	KVA				
SUMMARY OF CHARGES							
A	Total units consumed during the month.			1	Demand charges		
B	Units consumed during night Hours (Between 10 P.M. to 6-00 A.M. daily)			2	Energy charges		
C	Consumption under sub-clause 'a (i) of the "Lighting clause" (F.L.)			3	Fuel cost Adjust. charges		
D	Consumption under sub-clause 'a (ii) of the "Lighting clause" (R.L.)			4	P.F. Adjust. charges/ Rebate		
E	Total Lighting consumption (C+D)			5	Less: Rebate for new Industries		
F	Time of use Units			6	Time of use charges		
G	Consumption excluding consumption under sub-clause 'a (ii) (A-J)			7	Addl. charges @ Rs.10/KVA		
H	10% of the total consumption (at A)			8A	Addl. charges @ 4ps./KWH		
J	Units to be charged at 50 Ps./Unit (E-H)			8B	Sur-charge for super H. T. Consu. 6 Ps./KWH		
L	25% of the units at G above			9	Total consumption charges		
M	Consumption for factory purpose during night hours (B-J)			10	Tax on Sale of Electricity		
N	Units to be charged at 20 Ps./Unit (M-L) Max. 25000			11	Electricity Duty		
P	Units to be charged at the bulk (A-J-N)			12	Meter Rent		
Q	Last date of payment			13	Current month bill		
Remarks				14	Outstanding arrears		
				15	D. P. Charges		
				16	Adv. Payment/Cr.		
				17	Net Payable		
				DETAILS OF COMPUTATION			

Sl. No.	DESCRIPTION	Demand in KV	Rate	Rs	Pc	Amount	Rs	Ps
a)	For the billing demand upto contract demand							
(i)	For the first 500 KVA		44.00		KVA			
(ii)	For the next 9500 KVA		40.00					
(iii)	For KVA in Excess of 10,000 KVA		53.00					
b)	For Billing Demand in Excess of C. D.		77					
1)	TOTAL DEMAND CHARGES (a, b)							

1 ENERGY CHARGES		Units consumed	Rate	Rs.
i)	For the first 5,000 U consumed during month.		30 Ps.	KWH
ii)	For next 200U/Month/KVA of billing demand		42-41.50 Ps	KWH
iii)	For next 100U/Month/KVA of billing demand.		40-39.50 Ps	KWH
iv)	For all additional units consumed during this month		36-35.50 Ps	KWH
v)	For units consumed during night hours (item N) Maximum 25000 U		20 Ps.	KWH
A) SUB TOTAL (i) to (v)				
vi)	Consumption of Non industrial load (item at J)		50 Ps.	KWH
2 TOTAL ENERGY CHARGES (A + VI)				
3 FUEL COST ADJUSTMENT CHARGES				
4 P. F. ADJUSTMENT CHARGES/REABTE				
5 REBATE FOR NEW INDUSTRIES @ 10%				
6 Time of use charges				
7 ADDL. CHARGES AT @ Rs. 10. KVA				
8A ADDL. CHARGES AT @ Ps. 4 / KWH				
8B Sur charge For super H.T. Consu. 6 Ps./KWH				
9 Total Consumption Charges				
10 Tax on Sale of Electricity				

ELECTRICITY DUTY	KWH	Consumption Charges	Duty Rate%	Amount of Electricity Duty
FOR FACTORY PURPOSE				
FOR NON INDUSTRIAL PURPOSE				
(B) TOTAL ELECTRICITY DUTY				

-: NOTE :-

- The bill payable on presentation. If it is not paid on or before date specified at Q overleaf the delayed payment charges will be charged and payable in accordance with the provisions of the tariff as in force from time to time.
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- The concession for supply during night hours is subject to verification if necessary.
- Cheque or Draft should be drawn in favour of "GUJARAT ELECTRICITY BOARD" and "A.C. Payee only". No outstanding Cheque or Draft will be accepted.

F & O. P.)
 Copy to (1) Gen. Manager, Circle BARODA
 (2) E. E. Manager, H. O. BARODA.
 (3) Chief Engineer, O & M, SABM, DARA.
 (4) Chief Engineer, O & M.

EXECUTIVE ENGINEER (O & M)
 SUBURBANE DIVISION

APPENDIX II

Format I

**Annual Report on Electricity Duty Exemptions
(To be Sent by the Collector of Electricity
Duty to the Administering Department)**

1. (a) Year [] (b) Period Covered: From [] To []

2. Details of Exemptions Given to Existing Industrial Units Generating Electricity

	(a) Number of Form E/F Received	(b) Number of Eligibility Certificates Issued With out Modifying Form E/F	(c) Number of Eligibility Certificates Issued by Modifying Form E/F	(d) Pending Cases for Disposal
i. Industrial undertaking generating electricity singly/jointly for own use/joint use (category 1)				
(a) by BPT and Co-gen.	[]	[]	[]	[]
(b) by any other process	[]	[]	[]	[]
ii. Industrial undertakings generating additional units of electricity by installing additional generating set singly/jointly for own use/joint use (category 2)				
(a) by BPT and Co-gen.	[]	[]	[]	[]
(b) By any other process	[]	[]	[]	[]
iii. New industrial undertakings which do not generate energy for own use (category 3)				
	[]	[]	[]	[]

3. Details of Electricity Consumption in respect of Industries for which Eligibility Certificates are Issued
(Average Monthly Consumption that can be Observed From Form E/F)

	Category 1	Category 2	Category 3
(a) Motive power used for running machinery used for manufacture of goods	[]	[]	[]
(b) Motive power used for water pump, air conditioning plant etc.	[]	[]	[]
(c) Light and fans used for industrial purpose	[]	[]	[]
(d) Light, fans and domestic appliances used for office, residential, street light, canteen etc.	[]	[]	[]

4. Details of Exemptions Granted Through Notifications of Government

(i) Sl Number	(ii) Category of Consumers	(iii) Type of Exemption	(iv) Units of Electricity Exempted	(v) Installed Capacity of the Exempted Consumers
1.	[]	[]	[]	[]
2.	[]	[]	[]	[]
3.	[]	[]	[]	[]
4.	[]	[]	[]	[]

5. Details of the Electricity Consumption and Electricity Charges in Respect of the Following Exempted Uses/Category of Consumers of Electricity.

	(a) No. of Units Consumed	(b) Consumption Charges
I. Government save in respect of premises used for residential purposes.	[]	[]
II. A railway administration save in respect of premises used for residential purposes.	[]	[]
III. Any local authority in respect of public street light, public water works, public gardens, system of public sewers or drains etc.	[]	[]

iv. Hospital/dispensary not maintained for private gain save in respect of premises used for residential purposes.

v. Consumers in respect of premises used for residential purposes in rural area (the population of which does not exceed 5,000) and where the total energy consumed by a consumer in a year does not exceed 250 units.

Format 2

**Annual Report on Disputed and Pending Cases
(To be Prepared in the Office of the
Collector of Electricity Duty)**

1. Report Relating to the Year

2. Details of Disputes and Pending Cases

A. Details of Cases with the Collector of Electricity Duty

B. Details of cases with the Administering Department

Causes of disputes	(i)	(ii)	(iii)	(iv)	(i)	(ii)	(iii)	(iv)
	No. of pending cases at the beginning of the year	No. of cases filed during the year	No. of cases disposed during the year	No. of pending cases at the end of the year	No. of pending cases at the beginning of the year	No. of cases filed during the year	No. of cases disposed during the year	No. of pending cases at the end of the year
a. Disputes arising from categorisation of consumers as industrial undertaking, new industrial undertaking or service undertaking	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Disputes arising from classification of premises as residential and others	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Disputes arising from the charge of appropriate rate of duty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. Disputes arising from the apportionment of electricity consumption for different purposes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Any other (specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

APPENDIX III

Some Useful Statistical Outputs

1. Electricity consumption, consumption charges and electricity duty collection by category of consumers. In a computerised Central Statistical Unit it is possible to generate information in this regard at any level of disaggregation; eg at the level of billing units, at divisional or sub-divisional level.
2. Details of ED exemption by category of consumers.
3. Details on disputed and pending cases.

SV
2010

