

CHHATTISGARH ELECTRICITY DUTY ACT, 1949

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9. Reimbursement of duty from consumer of electrical en ergy. Recovery of duty and interest. Keeping of accounts and records and returns. Appointment of Inspector. penalty. Power to make rules. of electrical by distributor furnishing Page 35 35 36 38 38 39 39 39 40 40 THE MADHYA PRADESH ACT (M. 10 OF 1949M THE [MADHYA PRADESH]2 ELECTRICITY DUTY ACT, 1949 (Received the assent of the Governor on the 30th March, 1949 assent first published in the Central Provinces and Berar Gazette, Extraordinary, on the 2nd April, 1949.) An Act to provide for the levy of a duty on [sale or consump- tion of electrical energy.]3 Whereas it is expedient to provide for the levy of a duty on sale or consumption of electrical energy ; 13 It is hereby enacted as follows (1) This Act may be cited as the [Madhya Pradesh]2 1. Electricity Duty Act, 1949. [(2) It extend to and shall be in force in the whole of Madhya Pradesh. 14 35 Short title, extent and commencement

2. In this Act, unless there is anything repugnant in the Definitions.subject or context; consumer" means any person who receives electrical energy sold or supplied by a distributor of electrical energy or a producer and includes a person receiving electrical energy in bulk for onward distribution ; (a-i) "distributor of el ectrical energy" means a person or a 4. 5. local authority who, as principal or agent, carries on the business of running an electrical undertaking under a licence granted under the Indian Electrici(y Act, 1910 (9 of 1910), and includes (ih a Government Department or the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948), running an electrical undertaking; and For Statement of Object8 and Reasons. see Central Provinces and Berar Gazette, 1949, Part I I , page 54: for discussion, see Central Provinces and Berar Legislative Asse mbly Proceedings, Vol. VI], Pages 42-49, dated the 24th March

1949. Subs.bv M. P. Act of 1965. S. 2, for • 'Central Provinces and Berar'. Subs, by M. P. Act 7 of 1956, S. 5, for "certain sales of electrical ehergy effected by a distributor of electrical energy". subs. bv M. P. Act 18 of 1957, S.3(1), sch., Part-A, item TV. Omittea ibid., The Act came into force on the 1st October, 1949, see Commerce and Industries Department Notification No. 8091—916-VII-E, dated the 1st October, 1949, issued under oub-section (3) of section J, published in the Central Provinces and Berar Gazette; Extra ordinary 1949, page 511. 36 THE MADHYA. PRADESH ELECTRICITY DUTY ACY, 1949. (ii) National Thermal Power Corporation or other organisa- tion by whatever name called which have heext constitut- ed under any Central or State Act for the• time being in force for a like purpose;] i [(c) felectrical undertaking" means any undertaking engaged in the business of supplying electrical energy in any area in Madhya Pradesh, and includes an undertaking engaged _in the business of supplying electrical ey.scrgs in bulk to another distributor of electrical energv (d) "prescribed" rr.(prescribed by rules made bv the State Government under this Act [(d-i) "producer" meo.lls, subject to such rules as may be made by the State Govern meat for registration of gencrator;, a person who generates electrical energy at a voltage exceed- ing hundred volts and, in the event of of electrical energy by a hirer of generator, the owner of generator shall be deemed to be the producer ; o e any expression used but not defined in this Act and defined in the indian Electricity 1910 (9 cf 19] (P shall have the meaning assigned to it in that Act. Levy of duty on sale or 13. (1) Subject to. the exceptions specified in section 3-A, every consumption of distributor of electrical energy and every producer shall pay electrical energy. every month to the State Government at the prescribed time and in the prescribed m.anner a duty calculated at the 'rates, specified in the table below on the units of electrical energy sold or supplied to a consumer: or consumed by himself for his own purposes or for pur- poses of his township or colony, during the preceding month RATES OF DUTY PART-A Electrical Energy sold or supplied in bulk bv a 2 pai.se per unit producer: or distributor of electrical energy to another distributor of el ectrical energy excluding electrical energy supplied for his township or colony. 1. 2. 3

4. Subs. by M. P. Act 46 of 1984. S.2 (i)u Omitted by M. P. Act 7 of 1956, S.6(ii). Subs. by M. P. Act 46 of 1984, S. 2 (ii). Subs. by M. P. Act 21 of 1978, S.2(iii). THE MADHYA PRADESH ELECTRICITY DUTY ACT, PART—B Electrical energy sold or supplied for consumption for purposes as shown below— (1) For domestic purposes receiving electricity at low tension tariff. and (2) For non domestic commercial purposes including X-ray plants receiving electricity at low tension tariff. (t) For water and sewage pumping installation of Municipalities, Corporations and other local bodies used for public utility water scheme. (4) For mines other than captive mines of a cement industry. (5) For cement industry including its captive mines. 8 paise per unit of energy upto 200 units of energy sold supplied in a month; 15 paise per unit for each additional unit sold or supplied in a month in excess of 200 units or energy. 12 paise per unit of energy upto 100 units of energy sold or supplied in a month; 15 paise per unit for each additional unit sold or supplied in a month in excess of 100 units of energy. 3 paise per unit of energy. 50 paise per unit of energy. 10 paise per unit of energy. (6) For mini steel plant, calcium carbide plants and for consumers receiving energy under electro chemical tariff. (7) For other industries not covered under above categories. (8) For non-industrial purposes 15 paise per unit of energy. not included under any of the above categories Provided that if the electrical energy sold or supplied for consumption for any one purpose is used either wholly or partly, without the consent of the distributor of electrical energy* or producer of electricity, as the case may be, for consumption for any other purpose for which a higher rate of duty is chargeable, the entire energy sold or supplied shall be charged at the highest rate applicable. 38 Bxoeptiou. Pover to' exempt MADHYA PRADESH ELECTRICITY DUTY ACT, 1949. E lanation, —For the purpose of this section, — fa) 'month" means such period as may be prescribed and till such period is prescribed, the billing month ; () "mine" means a mine to which the Mines Act, 1952 (No. 35 of 1952) applies and includes the premises or machinery situated in or adjacent to a mine and used for crushing, processing, treating or transporting the mineral. (2) Items (1), (2), (3) and (6) of Part2B of the Table under sub-section (1) shall respectively cover the same categories of consumption as re adopted by the Madhya Pradesh Electricity Board for purposes of billing of electricity sold or supplied by it . (3) I If any dispute arises in respect of any matter falling under sub-section (2), the decision of the State Government thereon shall be final]] 2[3- . Notwithstanding anything in section 3, no duty shall be payable in respect of electrical energy— (i) sold or supplied to the Government of India for consumption by that Government; (ii) sold or supplied to the Government of India or a railway company for consumption in the construction, maintenance or operation of any railway administered by the Government of India; (iii) sold or supplied to the State Government for consumption by that Government (iv) sold or supplied to any local authority for consumption in public street lamps or lamps in any market places or other places of public resort maintained by such authority; sold to or used by an agriculturist for consumption in (v) pumping of water for irrigation of his land or in chaffcutting or in crushing or treating the produce of his land; [(vii) 14 [3-B. here the State Government is of opinion that,— (i) in order to encourage the establishment of any particular industry or class of industries in the State; or (ii) having regard to the particular circumstances of any industry. 1. 2. 3. 4. try or class of industries; or subs. bfM. P:Act 21 of 1986, S.2. Ins. by M. P. Act of 1956, S.7. Omitte by M. P. Act 46 of 1984, S

4. Omitte by M.P. Act 14 of 1965) S.4(ii). THE MADHYA PRADESH ELECTRICITY DUTY ACT, 1949. (iii) in order to extend facilities to such persons or class of persons and for such purposes as the State Government may , by notification, specify; it is necessary or expedient so to do in public interest, it may, by notification, and subject to such conditions, if any, as 39 it may specify in the notification,— (a) exempt from payment of duty in whole or in part— (i) any distributor of electrical energy or producer in respect of the electrical energy sold or supplied to such industry for the purposes thereof; (ii) where any producer or class of producers runs the industry, in respect of the electrical energy consumed by such producer or class of producers for the purpose of such industry; (iii) any distributor of electrical energy or producer in respect of the electrical energy sold to or used for consumption by person or class of persons and for purpose specified in the notification; (b). cancel any such notification and again subject, by a like notification, the distributor of electrical energy or producer or class of such producers to the payment of such duty in respect of such sale, supply or consumption of electrical energy.] 4. Notwithstanding anything to the contrary in the Indian Electricity Act, 1910 (No.9 of 1910), , a distributor of electrical energy may, subject to such limitations and conditions and in such manner as may be prescribed, recover

from a consumer by way of surcharge the whole or part of the duty payable by such distributor of electrical energy under section 3 in respect of [all consumption of electrical energy. (1) The amount of duty due and remaining unpaid shall carry interest at such rate and in such circumstances as may be prescribed. (2) Without prejudice to any other mode of recovery available to the State Government, any duty falling due for payment and the interest accruing thereon, if any, may be recovered in the same manner as an arrear of land revenue. Reimbursement of duty from a consumer by distributor of electrical energy. Recovery of duty and 6. Every distributor of electrical energy [and every producer] keeping of accounts and shall keep in such form such books, accounts and records, and records and returns and shall furnish such returns at such times and to such authorities as may be prescribed. Ins. by M. P. Act 14 of 1965, S.5

2. Subs. by M. P. of 1956, S.8. 3. ins by M. P. Act 7 of 1956, S.9. Appointment of Poul*. Po—into are:rules. 40 1. TEE ' MADHY 7. er ap PRADESH ELECTRICITY DUTY Act, 1949. (1) The State Government may by general or special int any officer to be an Inspector for the purposes of (2) Every Inspector so appointed shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Act and the rules made hereunder. (3) Every such Inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (No. 45 of 1860). [8. If any distributor of electrical energy or any producer or consumer— (a) fails to keep any books, accounts or records or to furnish the same and (b) intentionally obstructs an Inspector appointed under section 7 in the performance of his duties or the exercise of his powers under this Act or the rules made thereunder, he shall be punishable with a fine which may extend to one thousand rupees.] (1) The State Government may make rules to carry out any of the purposes of this Act. 11k particular and without prejudice to the generality of the foregoing power such rules may provide for— (a) the time and manner of payment of duty under section 3; (b) the limitations and conditions subject to which the whole or part of the duty payable in respect of each consumer may be recovered by the distributor of electrical energy and the manner of such recovery under section 4; (c) the rate of and the circumstances in which interest may be charged under sub-section (1) of section 5; (d) the forms in which books and accounts may be kept, returns furnished and the times at which and the authorities to which such returns may be furnished under section 6; (e) the duties and powers of Inspectors appointed under section 7; [and (f) the manner in which the generating sets are to be registered and the fee payable for such registration or renewal thereof; Subs. by M. P. Act 21 of 1978, S

5. THE MADHYA PRADESH ELECTRICITY DUTY ACT, 1949 (eee) the manner in which and the authority to which a dispute arising out of any provision of this Act, shall be (f) any other matter for which no provision has been made in the Act and for which provision is, in the opinion of the State Government, necessary. (3) In making a rule under sub-section (1) sub-section (2), the State Government may provide that a breach thereof shall be punishable with a fine not exceeding one thousand rupees. (4) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication, and the date to be specified under clause (3) of section 22 of the Central Provinces and Berar General Clauses Act, 1914 (No. 1 of 1914), shall not be less than one month from the date on which the draft of the proposed rules was published. 41 1

2. Ins. by M. P. Act 21 of 1978, S.6 1M. ibid, S.' (ii) qt. ft. Q. 30-5-2001." 335] 1 10, 1935 29 2013 6506M. 228/21-m VF./Ø. 26-07- 2013 t, -t. 669 670 2 1 2013 21 () 2013 afifrzrq, 1949 (10 1949) (æi*rtqr) afifiqq, 2013 2. 3. (2) (3) 1949 (n t, aq-q-qt., 3.724f7 : — zrr 2. 3. 2003 36 ü12003) 2 (8) 3-1*4Rt" 3fifrq, 2003 36 •q 2003) 2 (17) 3V-f 2003 36 (27) 4. 5. 1 2013 -4-Å-# 2003 (n 36 æft2003) 2 (28) 2003 (n 36 2 (47) 3-31 a:) & fi*figa qn, *qat, 26 a, 4. s. 6. 2. 2003 36 2003) (31) tr, fifi:ia 30 a, zfi, ZT&ITT." (1) (30 (1) 1. (2) (3) (4) 08 (1) 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 1 2013 (2) (#räz åfizq vgRiüfiF) 25 25 75 , -3F 75 100 100 150 150 -q-a: 150 15000 q;fi fit-i, five:. XF. i. 10 (3) -Éti (4) 12 40 15 03 04-#17 05 06 10 06 03 10 20 670 (3) (1) 14. 15. (1) 16. (1) 17. (2) .3q-qå --æqi QTfæfiT, -qv-qfå a•qq-iÄTT (2) (2) aq-f (3) zp-nfæfd (3) (3) 1 a-p-ræa 2013 (4) 3FJqR. (4) (4) 670 (A) 1 2.013 (2) (3) (4) 15 19. 2. 3. 4. 30 3Äfü. fin-I' 1952 36 2 -H 2003 36) 86 t. SO 50 -q@TIT." 29 2013 6506ä. 228/21-+TÆF./Ø. q./13.—9ARd 348 (3) 2013 21 æft2013) 1 a-vrq 2013 CÆIATTISGARH ACT (No, 21 of 2013) THE CHHATTISGARH ELECTRICITY DUTY (AMENDMENT) ACT, 2013 An Act to further amend the Chhattisgarh Electricity Duty Act, 1949 (No. X of 1949). Se it enacted by the Chhattisgarh Legislature in

the Sixty-fourth Year of the Republic of India. follows :— 670 (5) Short title, extent and commencement. (2) (3) This Act may be called the Chhattisgarh Electricity Duty (Amendment) Act, 2013. It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. 2

3. After clause (Wi) of Section 2 of Electricity Duty Act, 1949 (No.X of 1949) (hereinafter referred to as Principal Act), the following shall be inserted, namely : "(d-ii) "Schedule" means, Schedule appended to this Act;" For sub-section (l) of Section 3 of the Principal Act, the following shall be substituted, namely : Subject to the exceptions specified in Section 3-A,— Amendment Section 2. Amendment Section 3. of (a) (b) (c) every, Distribution Licensee or Franchisee shall pay, every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-A of the Schedule on the units of electricity sold or supplied to the consumer during the preceding months. every consumer consuming electricity obtained through Open Access from outside the State, shall pay every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-B of the Schedule on the units of electricity consumed during the preceding months. every Captive Generating Plant, Generating Company and Producer shall pay every month to the State Government, in the prescribed time and manner, duty calculated at the rates specified in Part-C of the Schedule on the units of electricity consumed or used as the case may be, by it or auxiliary consumption of the plant or supplied directly to its employees or units of electricity sold or supplied to the consumers during the preceding months. Explanation— 1. 2. 3. "Captive Generating Plant" shall have the same meaning as in sub-section (8) of Section (2) of the Electricity Act, 2003 (No. 36 of 2003). "Distribution Licensee" shall have the same meaning as in sub-section (17) of Section (2) of the Electricity Act, 2003 (No. 36 of 2003). "Franchisee" shall have the same meaning as in sub-section (27) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003). 670 (6) Amendment Section 3-A. 4. 5. 1 2013 "Generating Company" shall have the same meaning as in sub-section (28) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003). "Open Access" shall have the same meaning as in sub-section (47) of Section (2) of the Electricity Act, 2003 (No. 36 of 2003)." of 4. 5

6. After clause (vii) of Section 3-A of the Principal Act, the following shall be inserted, namely :— (viii) Consumed or used by any generating company, in which the State Government holds at least twenty six percent equity or sold or supplied by it to a Distribution Licensee owned by the Government. Explanation— 2. For the purpose of this Section, equity holding by a Government Company in its Subsidiary Company shall be deemed to be equity holding of the State Government. "Government Company" shall have the same meaning as in sub-section (31) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003)." Addition. , of} New Section ,3-C. Addition Schedule. After Section 3-B of the Principal Act, the following shall be added, namely : "3-C. Power to amend the Schedule. (1) (2) The State Government may by notification in the Official Gazette amend the Schedule. Every notification issued under sub-section (1) which has the effect of increasing the duty payable by any consumer, shall be laid, as soon as may be after it is made, before the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or two or more successive sessions, and if, before the expiry of the session or immediately following the session or the successive sessions aforesaid, the House agrees in making any modification or the House agrees that the notification should not be made, shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done there under." of After Section 9 of the Principal Act, the following shall be added, namely : "SCHEDULE (See Section 3) RATES OF DUTY .PART-A . [See Section 3 (l) (a)] S. No. (1) 1. Consumer Category, (2) Domestic Consumer Consumed Electricity (In Unit) (3) OR all consumed units Rate of Duty in percentage of energy charges notified in the tariff order (4) 08 percent 670 (7) (1) 2. 3. 4. 5. 6. 8. 9. 10. 11. 12. 13. 14. 15. (2) Non-Domestic Consumer Mines (other than captive mines of cement industries) Cement industries (including its captive mines). LT Industries upto 25 HP LT Industries above 25 HP but upto 75 HP. LT Industries above 75 HP but upto 100 HP. LT Industries above 100 HP but upto 150 HP. Other LT Industries above 150 HP which are not included above and Stone Crushers upto 150 HP. Mini Steel Plant, Rolling Mills and Sponge Iron Plant upto 15,000 HP. Power Looms, Flour Mills, Oil expeller, thresher and similar other machinery used for agricultural processing. Textile mills, weaving mills and spinning mills. H.T. Industries not included in \ Serial No. 10 and Non Industries including shopping mall. Stone Crusher

19. Note—1. 1 2013 PART-B [See Section 3 (1) Consumer Category (2) For Consumption of Electricity obtained through open access from outside the State. Consumed Electricity (in Unit) (3) On all the units obtained through Open Access. PART-C [See Section 3 (1) (c)] Consumer Category (2) Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to the State owned distribution and trading licensee. Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to any other consumer in the State. For the electricity consumed by Generating Company Captive Generating Plant and Producer for their auxiliary consumption and for their own consumption. Consumed Electricity (In Unit) (3) On all sold or supplied Units On all sold or supplied units On self consumed units including auxiliary , -consumptions. Rate of Duty in percentage of energy charges notified in the tariff order (4) The rate of duty shall be calculated as if the electricity is supplied by the Distribution Licensee. Rate of Duty (4) 5 paise per unit The rate of duty shall be same as if the electricity is supplied by the distribution licensee to that consumer. 15 percent' of the tariff which would have been applicable if the electricity is supplied by the distribution licensee" "Billing Month or Month" means a period of about thirty days between the two consecutive meter readings for the purpose of billing in the case of monthly 670 (9) 2. 4. 1 2013 "Mines" means mines as defined under clause (j) of Section 2 of the Mines Act, 1952 (No. 36 of 1952) and also includes the premises or machinery situated in and adjacent to a mine and used for crushing; processing, treating or transporting the mineral. "Tariff" means the rate of energy determined by the Chhattisgarh State Electricity Regulatory Commission under Section 86 of the Electricity Act, 2003 (No. 36 of 2003). The Electricity Duty shall be calculated on the basis of actual percentage of tariff in a month. As far as a fraction of 50 paise is concerned, 50 paise and above shall be rounded off to the next higher rupee and less than 50 paise shall be ignored. / 38 Q. No. 30-05-2001." 609] qu. 11 2022 — 19, 1944 11 2022 1 101/21 •YF., /a. q./22. 29-09-2022 1218 (2) (3) 2. 2. 3. 4. 5. 6. 7. 11 2022 q 2022) 2022. 1949 F. 10 1949) (2) 2022 758 FIT VTTT I 17 56 21 04 25 75 07 100 1218 (1) 8 g 10. 11. 12. 13. 1 00 150 150 150 20 -t fid, 20 gqo*rogo -Q -#ä-t 150 150 a-TN 11 2022 -fr-ä i l a t 08 I •*-ä 04 i -e-q*rr 14 I 28 1218 (2) 15. 16. 17. 18. 11 2022 fidü i I @Q.Tfiefer, 3i-€-rä: <ztÄ ERT 11 2022 F.f 1218 (3) 21. 22. 23. 24. •g-a-üf i 21 21 30 2022 21 01 2022 .3T2ÄT 12 1218 (4) 2. 3. 5. 11 2022 ' fifi#T FIR," 30 -FT 1952 36 1952) \$1 2 "tfi\$' Q, 2003 (36. 36 2003) 86 I 50 t, 50 50 ATfiT.— 24 2022 -a, 12 14 t-g7 60 1 1 2022 11026/a 101/21-31/uF./Ø. TT./22. — 348 (3) 11-10-2022 11 2022 CHHATTISGARH ACT (No. 17 of 2022) 1218 (5) THE CHHATTISGARH ELECTRICITY DUTY (AMENDMENT) ACT, 2022. An Act further to amend the Chhattisgarh Electricity Duty Act, 1949 (No. X of 1949). Be it enacted by the Chhattisgarh Legislature in the Seventy-third Year of the Republic of India, as follows:- (1) This Act may be called the Chhattisgarh Electricity Duty (Amendment) Short title, extent 1

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On all consumed units On all consumed units On all consumed units On all consumed units On all consumed units On all consumed units Rate of Duty in percentage of energy charges notified in the tariff order (4) 1 1 percent 17 percent 56 percent 21 percent 04 percent 05 percent 07 percent 08 percent 14 percent 08 percent 1218 (6) 11. 12. 13. 14. 15. (Nfl PA) are obtainine the electricith Chhattisgarh State Distribution Conopanm luin)ited and all such steel niill, roll Ing plant. sponge iron plant. ferro alloy steel casting. integrated steel plant. rice/dal mill- solvent plant. small and Imediuno industries including Inanufacturino units, poultry farms, agriculture allied and other connections upto 20 MVA obtaining electricity from the Chhattisgarh State Power Distribution Company Limited and other licensee. Power Looms, Flour Mills, Oil expeller, thresher and similar other machinery used for agricultural processing. Textiles mills, weaving mills and spinning mills. All such consumers with connected load above 20 MVA and non-included in any of the groups mentioned above and non-industrial consumer of above 150 HP (including domestic and non- domestic consumers), shopping mall. other general purpose HT consumer and Stone Crushers having load above 150 HP. The consumer who generates for their energy own consumption for the purposes included under any of the above categories. Electrical energy sold or supplied for consumption for any purpose is used either wholly or partly, without the consent of distributor of electrical energy or producer of electricity, as the case may be. 11 On all consumed units On all consumed units On all consumed units On own consumption units On all sold or supplied or consumed units, as the case may be. 04 percent 14 percent 28 percent At the highest rate of Schedule At the highest rate of the Schedule.

16. S. N0. (1) 17. 18. 19. 20. 21. 22. ('onstllner Cateeory (2) For Consunlption of Electricity obtained through open access from outside the State. 11 2022 PAIR'I-B [See Section 3 (l) Consumed Electricity (In Unit) (3) On all the units obtained through Open Access. PART-C [See Section 3 (l) (c)] Consumer Category (2) Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to the State-owned distribution and trading licensee. Electricity sold or supplied by Generating Company, Captive Generating Plant and Producer to any other consumer in the State. For the electricity consumed by Generating Company, Captive Generating plant and Producer for their auxiliary consumption and for their own consumption. All such Steel Plant having production capacity of less than 2 Million Ton per annum (MTPA) which are consuming electricity generated from its captive power plant for its owned steel units. Auxiliary consumption of captive power plant installed in all such steel plant having production capacity of less than 2 . Million Ton Per Annum (MTPA) All such steel Plants having production capacity of more than 2 Million Ton per Annuli), (MT PA) which are Consumed Electricity (In Unit) (3) On all sold or supplied units On all sold or supplied units On self consumed units including auxiliary consumptions. On all consumed units On all consumed units On all consumed units 1218 (7) Rate of Duty in percentage of energy charges notified in the tariff order The rate of duty shall be calculated the as electricity is supplied by the Distribution Licensee. Rate of Duty in percentage of energy charges notified in the tariff order (4) 7 paise per unit The rate of duty shall be same as if supplied by the distribution license to that consumer. 21- percent of the tariff which would have been applicable if the electricity is supplied by the distribution licensee. 21 paise per unit 44 paise per unit 66 paise per unit consumlno electricity generated from its captive 1218 (8) 24. Note- plants in its steel unit and on its auxiliar\ consunoption. For the electricit-•, constilned by the Generating C0lnpany. Captive Generating Plants and Producers of Private/Public Sector of the State. who are supplying not at power Energy (variable) charges to the State, for their auxiliary consumption and their own consumption. For the electricity consumed by the Generating Company, Captive Generating Plants and producers of Private/Public Sector of the State, who are supplying power at Energy (Variable) charges to the for their auxiliary State, consumption and their own consumption. 11 2022 (n all consunrd units On all consumed units rate of percent of cost of supply averaoe indicated in the tariff order. 21 percent of average cost till of supply and 2022 September, thereafter 14 percent of rate of average cost of supply in the tariff order from 1st October, 2022 or date production commercial whichever is later till 12 years and thereafter the rate of the average cost of supply for time being in force l. 2. 3. 4. 5. "Billing Month or Month" means a period of about thirty days between the two consecutive meter readings for the purpose of billing in the case of monthly billing. "Mines" means mines as defined under clause (j) of Section 2 of the Mines Act, 1952 (No. 36 of 1952) and also includes the premises or machinery situated in and adjacent to a mine and used for crushing, processing, treating or transporting the mineral. "Tariff" means the rate of energy determined by the Chhattisgarh State Electricity Regulatory Commission under

Section 86 of the Electricity Act, 2003 (No. 36 of 2003). The Electricity Duty shall be calculated on the basis of actual percentage of tariff in a month. As for as fraction of 50 paise is concerned, 50 paise and above shall be rounded off to the next higher rupee and less than 50 paise shall be ignored. Eligibility for concession of private electricity producer:- Such electricity producer of private sector included in serial number 24, on which amount of electricity duty on auxiliary consumption is due, then they shall have the facility of paying electricity duty of 12 percent of average cost of supply from 1st October, 2022 or the Commercial Production, whichever is later, till 12 years and thereafter at the rate of the average cost of supply for the time being in force, only in case of payment of electricity duty till last month along with interest has been received from them within 60 days of publication of this in Official Gazette." - 2022.

