

CHHATTISGARH UPKAR ADHINIYAM, 1981

Extract of Act No. of 1982 relating to Energy Development Cess MADHYA PRADESH ACT No. 1 of 1982 THE NLDHYA PRADESH UPKAR ADHINIYAM, 1981 [Received the assent of the President on the 16th December, 1981 ; assent first published in the "Madhya Pradesh Gazette" (Extraordinary), dated 12th January 1982]. An Act to provide for levy of certain cesses. Be it enacted by the Madhya Pradesh Legislature in the Thirty-second Year of the Republic of India as follows:—

PART—I ENERGY DEVELOPMENT CESS

21 In this part unless there is anything repugnant in the subject or context,— (a) 'cess' means the energy development cess levied under section 3; Definitions. (b) 'Fund' means the energy development fund referred to in sub-section (2) Of section 3; (c) words and expressions used but not defined in this part and defined in Madhya Pradesh Electricity Duty Act, 1949 (X of 1949), shall have the meaning respectively assigned to them in Act. 3. (1) Subject to the exceptions specified in Section 4, every distributor of electrical Levy Of energy development cess shall pay to the State Government at the prescribed time and in the prescribed manner— an energy development cess at the rate paise per unit on the total units—of energy sold or supplied to a consumer or consumed by himself or his employees during any month : Provided that, no cess shall be payable in respect Of electric energy— (i) (a) sold or supplied to the Government of India for consumption by that Government; or (b) sold or supplied to the Government of India or a railway consumption in the construction, or operation of any railway administered by the Government of India (ii) sold or supplied in bulk to a Rural Electric Cooperative Society registered under the Madhya Pradesh Co-operative Societies Act, 1960 (No. 17 of 1961);

Explanation.—For the purposes of this sub-section 'month' means such period as may be prescribed. (2) The proceeds of the cess under (i) shall first be credited to the Consolidated Fund of the State and the State Government may at the commencement of each financial year, after due appropriation has been made by law, withdraw from the Consolidated Fund of the State an amount equivalent to the proceeds of cess realised by the State Government in the preceding financial year and shall place it to the credit of a separate fund to be called the Energy Development Fund and such credit to the said fund shall be an expenditure charged on the Consolidated Fund of the State Government of Madhya Pradesh. (3) The amount in the credit of the fund shall, at the discretion of the Government be utilised for— (a) research and development in the field of energy including electrical as well as other conventional and non-conventional sources of energy; (b) improving the efficiency of generation, transmission, distribution and of energy including reduction of losses in transmission and (c) (d) (e) (f) (g) research in design, construction, maintenance, operation, and materials of the equipment used in the field of energy With a view to achieve efficiency and safety, survey of energy sources including non-perennial sources to alleviate energy shortage; energy conservation programmes; extending such facilities and services to the consumers as may be deemed necessary ; creation of a laboratory and testing facilities for testing of electrical appliances and equipments and other equipments used in the field of energy; preparation of training conducive to achieve any of the above objectives; transfer of technology in the field of Energy; Pradesh Act No: X of 1947 and rules made thereunder to apply. (ii) any purpose connected With safety of electrical installations; and] (j) any other purposes connected with improvement of generation, transmission, distribution or utilisation of and other forms of energy, as the State Government may, by notification, specify. • **Explanation.—**In this sub-section 'energy' includes all conventional and non-conventional forms of energy. (4) If any question arises as to whether the purpose for which the fund is being utilised is a purpose falling under sub-section (3) or not, the decision of the State Government thereon shall be final and conclusive

4. The provisions of sections 4 to 9 (inclusive) of the Madhya Pradesh Electricity Duty Act, 1949 (X of 1949) and the rules made thereunder shall mutatis mutandis apply to cess under this Act they apply to levy of duty on sale or consumption of electrical energy under that Act and for that purpose reference to 'duty' or 'electricity duty' in the said Act or the rules made thereunder, as the case may be, shall be construed as reference to 'cess'.—USED--1-12-S6-500. '3FFf7 Gi. TT3Z/38 Q. firm\$, 30-5-2001. " 301 15TFE1tt2005—ÄT7 26, 2005 1290/21 11-02-2005 59 60 2. 15 2005 28 2004) (üTiqq) 2004 1981 (1982 (I) 2004 . 1981 I I 1982), (1) (2) ft 3 (1) "qtq-t-ET" 100 å (tFi) (€110 (qiq) 1900 1961) 15 2005 2003 15 2005 348 (3) 2004 28 2004) g-#tr-g CHHATTISGARH ACT (No. 28 of 2004)

CHHATTISGARH UPKAR (SANSKODHAN) ADHINIYAM, 2004 An Act further to amend the Chhattisgarh Upkar Adhiniyam, 1981 (No. 1 of 1982). Be it enacted by the Chhattisgarh Legislature in the Fifty-fifth year of the Republic of India as follows :- 60 (1) Short title and commencement. 2. (1) This Act may be called Chhattisgarh Upkar (Sanskodhan) Adhiniyam, 2004. (2) It shall come into force from such date which the State Government may appoint in the notification. In Section 3 of Chhattisgarh Upkar Adhiniyam, 1981 (No. 1 of 1982) (herein after referred to as the Principal Act) Amendment Section 3. of (1) (2) In sub-section (1) of Section 3 of the Principal Act for the words "One Paisa" the words "Five Paisa" shall be substituted. After sub-section (1) of Section 3 of the Principal Act the following new sub-section (I-a) shall be inserted, namely I -a) every producer of electrical energy shall pay to the State Government an energy development cess at the rate of ten paisa per unit on the electrical energy sold or supplied to a consumer or consumed by himself or his employees by his captive power unit or diesel or other generator set of more than 100 Kilowatt capacity during any month; Provided, that no cess shall be payable in respect of electrical energy consumed by; O) the Government of India consumption by that Government; (ii) 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; 60 (2) IS 2005 (iii) the State Government for consumption by that Government; (iv) a Rural Electric Co-operative Society registered under the Chhattisgarh Co-operative Society Act, 1960 (No. 17 of 1961); (v) the local bodies including Municipal bodies and Panchayats for consumption in public street lamp or lamps in any market place or water works or any other places of public resort maintained by such bodies; Provided further that the amount Of energy development cess shall be collected by the Chhattisgarh State Electricity Board or any other institute authorized by the State Government and the amount so collected shall be made available to the State Government. Note:- For the purpose of defining captive power unit the definition included in the Electricity Act, 2003 may apply. " rrrq!fi, mftm:-oos. "ÜiiTPßRi/09nmo-2012." 30-5-2001 229 20 29, 1932 20 2010 10183/198/21 -wulß. 17-08-2010 457 458 <üe.M. (1) (2) (3) 12. 20 2010) 2010 1981 (1 1982 2i zrt (æt*iF) 3fifiqq, 2010 æft1982.) 2010 10183/198/21 -am.,z. q./10.—VR7 348 (3) (€ftF1) 2010 20 2010 CHHATTISGARH Acr (No. 19 of 2010) CHHATTISGARH UPKAR (SANSKODHAN) ACT, 2010 An Act further to amend the Chhattisgarh Upkar Adhiniyam, 1981 (No. 1 of 1982). Be it enacted by the Qyhattisgarh lgislature in the Sixty-first Year of the Republic of India, as follows (1) (2) (3) This Act may be called the Chhattisgarh Upkar (Sanskodhan) Adhiniyam, 2010. It extends to the whole State ofChhatüsgarh. It shall come into force from the date of its publication in the Official Gazette. 2, In sub-section (1) of Section 3 of the Chhattisgarh UpkarAdhiniyam, 1981 (No.] of 1982) for the words 'five Paisa' the words 'Ten Paise' shall be substituted. Short title, extent arrd commence. ment. Amendment or sub-section (1) of Section 3. (üRT fVü1*, 30-5-2001." 80 j 13 24, 1934 ft-fix .3iR 13 2012 3095/@.-109/21-37fY1.fj. 11-04- 2012 Alta t, 159 160 em-3 (1) (2) (3) 2. 13 2012-- 3.1füfi-q-q 11 () 3fifrzrq, 2012 1981 (1 æft1982 2012 1981 1 1982) 3 (1) 13 2012 3095/*.-109/21-3-7NT./Ø. 348 (3) 2012 1 1 t. 13 2012 CHHATTISGARH Acr (No. 11 of 2012) CHHATTISGARH UPKAR (SANSKODHAN) ADHINIYAM, 2012 An Act further to amend the Chhattisgarh Upkai• Adhiniyam, 1981 (No. 1 of 1982). Be it enacted by the Chhattisgarh Legislature in• the Sixty-third Year of the Republic of India, as follows :— (1) (2) (3) This Act may be called the Chhattisgarh Upkar (Sanskodhan) Adhiniyam, 2012. It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. Short title, extent and commencement

2. After clause (ii) of proviso to sub-section (Æ) of Section 3 of the Chhattisgarh Upkar Adhiniyam, 1981 (No.of 1982), the following shall be inserted. namely Amendment Section 3. of (v) sold or supplied to the domestic BPL connection consumer. sold or supplied to the eligible agriculture irrigation pump connection consumer under Krishak Jivan Jyoti Yojna or any scheme with a similar purpose as the State Government may notify, up to prescribed limit of free electricity consumption. sold or supplied to the eligible unit/entrepreneur/developer under Special Economic Zone Policy notified by the State Government." 30-5-2003." 334 j 6 1 a-Vk 10, 1935 29 2013 6505/ei 229/21 26-07-- 2013 , -ef-2q•q. 667 668 (1) (2) (3) 1 2013 22) 2013 19±1 (1 Ft 19S2 2013 tilTi. a711. 2. 1981 1 1982) 3 (l) (qiü) qrQ, "65:) 2. 3. 4. 2003 36 2 (17) # t. 2003 (E 36 2003) 2 (28) 2003 (E 36 zoæ) 2 (31) 348 22 1 2013 CHHATTISGAR.H Acr (No. 22 of 2013) CHHATHSGARH UPKAR (SANSKODHAN) ACT, An Act to further amend the Chhattisgarh 'Upkar Adhiniyam, 1981 (No. 1 ot 1982). Be it enacted' by the Chhattisgarh Legislature m the Sixty-marth Year of the Republic of India, follows : Short tide, extent end

commencement. (2) (3) This Act may be called the Chhattisgarh Upkar (Sanshodhan) Adhiniyam, It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in Official Gazette

2. After clause (v) of proviso to sub-Section (I) of Section 3 of the Chhattisgarh Upkar Adhiniyam, 1981 (No. of 1982), the following shall be added, namely:— "(Yi) Consumed or used by any generating company, in which the State Government holds at least twenty six percent equity, by it or sold or supplied to a Distribution Licensee owned by the Government. Explanation.— Amendment Section 3. of 2. 3

4. 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. 'Distribution licensee' shall have the same meaning as defined under sub-section (17) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003). 'Generating Company' shall have the same meaning as defined under sub-section (28) of Section 2 of the Act, 2003 (No. 36 of 2003). 'Government Company' shall have the same meaning as in sub-section (31) of Section 2 of the Electricity Act, 2003 (No. 36 of 2003)." / 09 / 2013 — 2015. / 38 a. 30-05-2001." 66] (RTU) 22 2023— 3, 1944 R-fÄ 22 2023 m. 2323/8. — 131 132 qPT—3 2. 22 2023 2 2023) (*iaüEA) 2022- 1981 (m. 1 1981) 2022 I eTfÄfruq, 1981 G. 1 1981) eæfq,— "qm—3 1882 (m. 4 1882) frg GTIgq•r 22 2023 1899 (1899 q. 2) 3T@fi-q-q .1899 (1899 1899 (1899 (4) (1908 16) gg Qtr. (5) (1899 2) 48 132 (1) 132 (2) 3. 22 2023 90) 2 22 2023 11 3 1 1. 4 1899 (1899 t .12 348 (3) m. 2323/8. 22 2023 CHHATTISGARH ACT (No. 2 of 2023) 132 (3) THE CHHATTISGARH UPKAR (SANSBODHAN) ACT, 2022. An Act further to amend the Chhattisgarh Upkar Adhiniyam, 1981 (No. 1 of 1981). Be it enacted by the Chhattisgarh Legislature in the Seventy- third Year of the Republic of India, as follows: (2) 2. This Act may be called the Chhattisgarh Upkar (Sanshodhan) Act, 2022. It shall come into force from the date of its publication in the Official Gazette. For Part-III of the Chhattisgarh Upkar Adhiniyam, 1981 (No. 1 of 1981), (hereinafter referred to as the Principal Act), the following shall be substituted, namely:- "Part-III Cess on transfer of Immovable Property 8. In this part the term "Immovable Property" shall have the same meaning as assigned to it in the Transfer of Property Act, 1882 (IV of 1882). 9. (1) There shall be charged, levied and paid a cess as per Schedule appended to this Act on transfer of immovable property by way of sale, gift, usufructuary mortgage or lease for a Short title and commencement. Amendment of Part III. 132 (4) 22 2023 period of thirty years or more: Provided that the exemptions under the Indian Stamp Act, 1899 (No. 11 of 1899) shall, mutatis mutandis, apply to the same extent in relation to the cess under this Act as they apply to duty chargeable under that Act as if the cess were a duty chargeable under that Act. (2) The cess charged and levied under sub-section (1) shall be paid and recovered alongwith the registration of instrument of transfer of immovable property. The payment of the cess, shall be denoted on the instrument of transfer by affixing stamps issued under the Indian Stamp Act, 1899 (No. 11 of 1899). (3) The cess shall be payable by the person by whom the stamp duty under the Indian Stamp Act, 1899 (No. 11 of 1899), is payable. (4) Notwithstanding anything contained in the Registration Act, 1908 (XVI of 1908), no officer thereunder shall accept any document for registration unless the cess charge4 and levied under sub- section (1) is paid in full. 3. 22 2023 (5) The provisions of Section 48 of the Indian Stamp Act, 1899 (No. 11 of 1899) shall apply to recovery of cess under this Part as they apply to recovery of duties and penalties under this Act. (6) The proceeds of cess shall be applied to rural development fund and for the purpose related to Chhattisgarh Employment Mission & Rajiv Mitran Club Scheme. The revenue received from the cess shall be distributed in the prescribed manner." After Section 11 of the Principal Act, the following Schedule shall be added, namely:- "SCHEDULE Cess of Instruments [See Section 132 (5) Addition of Schedule. Sr. No. (1) 1. Description of Description Instruments of Property (2) sale, Gift, usufructuary mortgage or lease for a period of thirty years or more (3) On transfer of immovable property Cess (4) At the rate of 12 percentum of the amount of stamp duty with which instrument of such transfer chargeable is accordance with the relevant Article in Schedule I-A of the Indian Stamp Act, 1499 (No. 11 of 1899)." 2023.