

MADHYA PRADESH VIDYUT SHULK ADHINIYAM, 2012

@aQÉwww.govtpressmp.nic.in ZT37 t. 210] 25 5, 1934 25 2012 7i. 3filfiqq, 2012 17 2012) 1 (3) 25 i012 No. F 3-02-2011-XIII. —In exercise of the powers conferred by sub-section (3) of Section' I of the Madhya Pradesh Vidyut Shulk Adhiniyam, 2012 (No. 17 of 2012), the State Government, hereby, appoint the 25th day of April, 2012 as the date on which the said Act shall come in force. -fiq. 419 fiz:ia5 gro mNlq—2012. www.govtpressmp.nic.in 208] 2S 5, 1934 25 2012 a;. 20 2012 R. a. Rou. 41S 416 q. q. c. u. 25 2012 fiqzm. ?TTfiNi. RORR. [31k, 31frfizrq, t. 3.{füfi-qq 0— izia" t, æizi7 &iz) æiq 416 Q) (q) (z:) (q) (3) (q) (0 (z) 25 2012 üfû yq•rq qtlTft-2fi, a; (Rooa a•qFA" t, "Rgq" t, 3qf, 37füfi•qq, (Roo? Rtrq •rrq•T a ; ü17" qi "üH" t, O, t-g 3-ik fizi7U1 ' 'fitF5" •a e-lfiüd t, q (R) 416 (2) (3) (a) 25 2012 t, (Roca firrq, *rrqa fizi7U1 ' '\$ qgq" 3-lfi-üa t, Rfiu•q3i gro ' 'afiW" t, "RR7" t, gra frq*i "3NIQi" t, xii (Roq *TTV. Bfif& +16 (3) (717) (qi-q) 25 2012 qwf âcq3i (qra) i. 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Keeping of accounts and records and furnishing returns. Appointment of Inspector. Settlement of disputes. Penalties. Power of State Government to amend Schedule. Power to make rules. Protection of action taken in good faith. Repeal and Saving. The Schedule MADHYA PRADESH ACT No. 17 OF 2012. THE MADHYA PRADESH VIDYUT SHULK ADHINIYAM, 2012 [Received the assent of the Governor on the 20th April, 2012; assent first published in the 'Madhya Pradesh Gazette (Extra.ordinary)', dated the 25th April, 2012.] An Act to provide for the levy of a duty on sale or consumption of electricity in the State of Madhya Pradesh. Be it enacted by the Madhya Pradesh Legislature in the sixty third year of the Republic of India as follows:— 1. (1) This Act, may be called the Madhya Pradesh Vidyut Shulk Adhiniyam, 2012. (2) It extends to the whole of Madhya Pradesh. (3) It shall come into force on such date as the State Government may, by notification, appoint. 2. (1) In this Act, unless the context otherwise requires,— (a) "Captive generating plant" means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any cooperative society or association of persons for generating electricity primarily for use of members of such co-operative society or association; (b) "consumer" means any person who is supplied with electricity for his own use by a licensee or the Government or by any other person engaged in the business of supplying electricity to the public under this Act or any other law for the time being in force and includes any person whose premises are for the tilüe being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case maybe; 416 (9) Short title extent and commencement. Definitions. 416 (IO) 25 2012 (c) "Distribution Licensee" means a licensee authorized to operate and maintain a distribution system for supplying electricity to the consulners in his area of supply; (d) "Electrical Inspector" means a person appointed as such by the State Government under sub-section (l) of Section. 162 of the Electricity Act, 2003 (No. 36 of 2003) and also includes Chief Electrical Inspector; (e) "electrical undertaking" means any undertaking engaged in the business of supplying electricity in any area in Madhya Pradesh and includes an undertaking engaged in the business of supplying electricity in bulk to another distributor of electricity; (f) "electricity" means electrical energy generated, transmitted, supplied, traded or consumed for any purpose; (g) "electricity trader" means a person who has been granted a licence to undertake trading in electricity under Section 12 of the Electricity Act, 2003 (No. 36 of 2003); (h) "franchisee" means a person authorized by a distribution licensee to distribute electricity on his behalf in a particular area within his area of supply; (i) "Generating company" means any company or body corporate or association or body of individuals,•whether incorporated' or not, or artificial judicial person, which owns or operates or maintains a generating station

in Madhya Pradesh; (j) "Generating station" or. "station" means any station for generating electricity, including any building and plant with stepup transformer, switch-gear, switch yard, cables or other appurtenant equipment, if any, used for that purpose and the site thereof; a site intended to be used for generating station, and any building used for housing the operating staff of a generating station, and where electricity is generated by water-power, includes penstocks, head and tail works, main and regulating reservoirs, dams and other hydraulic works, but does not in any case include any sub-station; (k) "Inspector" means a person appointed as such by the State Government under sub- section (l) of Section 9; (l) "licensee" means a person who has been granted a license under section 14 of the Electricity Act, 2003 (No. 36 of 2003); (m) "local authority" means any Nagar Parishad, Municipal Council, Municipal Corporation, Panchayat constituted at the village, intermediate and district levels or other authority legally entitled to, or entrusted by the State Government with, the control or management of any area; (n) "open access" means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Madhya Pradesh Electricity Regulatory Commission; (o) "person" shall include any company or body corporate or association or body of individuals, whether incorporated or not, or artificial judicial person; (p) "prescribed" means prescribed by rules made by the State Government under this Act; (q) "producer" means, subject to such rules as may be made by the State Government for registration of generators, a person who generates electricity at a voltage exceeding hundred volts and, in the event of generation of electricity by a hire of generator, the owner of generator shall be deemed to be the producer. (2) Any expression used but not defined in this Act and defined in the Electricity Act, 2003 (No. 36 of 2003) shall have the meaning assigned to it in that Act. 25 2012 3. (1) Subject to the exceptions specified in section 4, every Distribution Licensee/ franchisee shall pay every month to the State Government at the prescribed time and in the prescribed manner a duty calculated at the rates specified in Part-A of the Schedule on the units of electricity sold or supplied to consumers. (2) Every consumer consuming electricity obtained through open access from outside the state shall pay every month to the State Government at the prescribed time and in the prescribed manner a duty calculated at the rates specified in Part-B of the Schedule on the units of electricity consumed by him. (3) Every Generating Company, Captive Generating Plant and producer shall pay every month to the State Government at the prescribed time and in the prescribed manner a duty calculated at the rates specified in Part-C of the Schedule on the units of electricity consumed by himself or sold to consumers within the State of Madhya Pradesh: Provided that no duty shall be payable in respect of electricity sold/supplied or consumed by any Generating Company in which the Government of Madhya Pradesh has at least fifty one percent equity

4. Notwithstanding anything contained in Section 3, no duty shall be payable in respect of electricity

(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 lamp or lamps, in market places or other places of public resort maintained by such authority; (v) sold to or used by an agriculturist for consumption in pumping of water for irrigation of his land or in chaff cutting or in crushing or treating the produce of his land; (vi) sold to sewage treatment plants of urban and rural local bodies; (vii) sold to public water schemes of urban and rural local bodies

5. Where 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 or class of industries; or (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 to do so, in public interest, it may by notification and subject to such conditions, if any, as it may specify in the notification,— (a) exempt from payment of duty in whole or in part to— (i) any Distribution Licensee or franchisee in respect of electricity sold or supplied to such industry for the purposes thereof; (ii) any Captive Generating Plant in respect of the electricity consumed by such industry owning the Captive Generating Plant; Levy of duty on sale or consumption of electricity Exceptions. Power to exempt. 416 (12) Reimbursement of duty from by consumer Distribution Licensee or Franchisee. Recovery of duty and interest. Keeping accounts records returns. and Appointment of 25 2012 (iii) any Distribution Licensee

or franchisee in respect of electricity sold or supplied for consumption by persons or class of persons and for purposes specified in the notification; (iv) any open access consumer obtaining and consuming electricity from outside the State of Madhya Pradesh. (b) cancel any such notification

6. Notwithstanding anything to the contrary in the Electricity Act, 2003 (No.36 of 2003), a Distribution Licensee or Franchisee 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 Distribution Licensee or Franchisee under Section 3 in respect of consumption of electricity. 7. (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

8. Every Distribution Licensee or Franchisee and every producer, Captive Generating Plant, Generating Company and consumer obtaining electricity through open access shall keep in such form books, accounts and records and furnish such returns at such times and to such authorities as may be prescribed. 9. (1) The State Government may, by general or special order, appoint any officer to be Inspector for the purposes of this Act. (2) Every Inspector so appointed shall perform the duties and exercise powers for the purpose Inspector. Settlement disputes. Penalties . of carrying into effect the provisions of this Act and the rules made thereunder. (3) Every such Inspector shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code, 1860 (45 of 1860). 10. If any dispute arises between consumer and distribution licensee of electricity or the of Power of State Government to amend Schedule producer or others, it shall be referred to the Electrical Inspector for settlement. Appeal of such settlement shall be referred to the State Government

11. If any Franchisee, Producer, Captive Generating Plant, Generating company or consumer who is required to do so under Section 8,—(a) fails to keep any books, accounts or records or to furnish returns in accordance with any rule framed under Section 8; or (b) intentionally obstructs an Inspector 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 five thousand rupees. 12. (1) The State Government may, by notification, amend the Schedule and thereupon the said Schedule shall stand amended accordingly: Provided that no notification, by which the rate of duty is enhanced, shall be issued without giving in the Madhya Pradesh Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification. 25 2012 (2) Every notification issued under this section shall, as soon as may be after it is issued, be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No.3 of 1958) shall apply thereto as they apply to a rule. 416 (13) 13. (1) The State Government may make rules to carry out all or any of the purposes of Power to make this Act. rules. (2) In 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 Distribution Licensee or Franchisee and the manner of such recovery under Section 6; (c) the rate of and the circumstances in which interest may be charged under sub-section (1) of Section 7; (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 8; (e) the manner in which the generators are to be registered and the fee payable for such registration or renewal thereof; (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) Every rule made under this Section shall, as soon as may be after it is made, be laid before the State Legislative Assembly. (4) In making a rule under sub-section (1) or sub-section (2), the State Government may provide that a breach thereof shall be punishable with a fine not exceeding five thousand rupees

14. No suit, prosecution or other legal proceeding shall lie against any officer or person empowered to exercise powers or to perform duties under this Act for anything in good faith done or intended to be done under this Act or the rules made thereunder. 15. (1) Save as otherwise provided in this Act, the Madhya Pradesh Electricity Duty Act, 1949 (No. 10 of 1949) is hereby repealed. (2) Notwithstanding such repeal - (a) any thing done or any action taken or purported to have been done or taken including any rule,

notification, inspection, order or notice made or issued or any licence, permission or exemption granted or any direction given under the repealed Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act; (b) rules made under the repealed Act shall have effect until the rules under Section 13 are made; (c) all directives issued before the commencement of this Act by the State Government under the repealed Act shall continue to apply until directions are issued under this Act. Protection action taken in good faith. Repeal and saving. 416 (14) S. No. 1 2 3 4 5 6 7 8 9 IO 25 2012 SCHEDULE [See Section. 3 PART- A Electricity sold/supplied for the purposes as shown below :— Consumer Category (2) Domestic consumer Non Domestic consumer Mines (other than captive mines of cement industries.) Cement industries (including its captive mines) LT Industries Stone Crusher upto 150 HP Mini Steel Plant, Rolling Mills and Sponge Iron Plant. Power-Looms, Flour Mills, Oil expeller, thresher and similar other machinery used for agricultural processing. Textile mills, weaving mills and spinning mills H. T. Industrial and Non Industrial including shopping mall. Stone Crusher having load above 150 HP and situated outside & adjacent to the mines.. Consuted Electricity (in unit) (3) Upto 100 units In excess of 100 units upto 200 units. in excess of 200 units. Upto 50 units In excess of 50 units. Rate of duty in percentage of tariff per unit of electricity per month (4) 9 percent 12 percent 15 percent 9 percent 15 percent 40 percent 15 percent 9 percent 9 percent 9 percent 9 percent 9 percent 15 percent •Provided that if electricity sold or supplied for consumption for any one purpose is used either wholly or partially, without the consent of Distribution Licensee or Franchisee, as the case may be, for consumption or any other purpose for which a higher rate of duty is chargeable the entire electricity sold or supplied shall be charged at the highest rate applicable. 11. 12. 13. 14. 25 2012 PART- B [See Section 3 For consumption of electricity obtained through open access from outside the State. PART- C [See Section 3 Electricity sold or supplied by Generating company, Producer and Captive Generating Plant to State owned Distribution and Trading Licensee. Electricity sold or supplied by Generating company, Producer and Captive Generating Plant to any other consumer in the State For the electricity consumed by Captive Generating Plants, Producers or Generating Companies for their auxiliary consumption and for their own consumption. 416 (15) The rate of duty shall be calculated as if the electricity is supplied by Distribution Licensee. 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 Distribution Licensee. Explanation.—For the purposes of this Schedule— (a) (b) (d) (e) "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; The electricity duty shall be calculated on the basis of actual percentage of tariff in a month and fraction of 50 paise and above will be rounded off to the next higher rupee and the fraction of less than 50 paise will be ignored; "tariff" means the rate of electricity per unit as may be determined from time to time by the Madhya Pradesh Electricity Regulatory Commission on the various categories of consumption; "category of consumer" means the category of consumer as defined in tariff order determined by the Madhya Pradesh Electricity Regulatory Commission. fizia*, yqifr—2012. www.govtpressmp.nic.in 156] FAR, 1 12, 1938 1 2016 75. 17 2012) 12 (1) 1. 2. 3. (2) (3) 100 SO \$Z so z\$z *Tqi, 311 (4) 9 12 9 15 9 312 (1) 4. 5. 6. 7. 8. 9. 10. 11. 1 2016 (3) (2) era (fi@, fir«r, «r) (fi@, fiRzr, q«r) (4) 9 12 15 9 15 Ray, t, 3i?T7: t, tlf. 12. 13. 14. izi7 Æiü, "qrq" t, 12 Qtr. fr•q— 1 2016 t, 1952 (1952 35) 50 SO "2fit5" t, -5qf q, 13 14 era 3q•f (q) (v) 3.1. (1) 1. 2. (2) üTR. (3) IO 5 (4) grq 2011 *ft, 2011, *râ, 2012, 3qf #-2012, R+1375-iT8-2002, 1 qN, 2002 w-03-13-2007, 24 2007 2012 15 (2) 312 (2) 1 2016 No. 2493-F-3-02-2011-XIII.—In exercise of the powers conferred by sub-section (l) of Section 12 of the Madhya Pradesh Vidyut Shulk Adhiniyam, 2012 (No. 17 of 2012), the State Government, hereby, makes the following further amendment in the schedule to the said Act, namely:— AMENDMENT In the said Act, for the Schedule, the following Schedule shall be substituted, namely:— "SCHEDULE [See Section 3 (l)] PART-A Electricity sold/supplied for the purpose as shown below LOW TENSION CONSUMER S. No. (1) 1. 2

3. Consumer Category (2) Domestic Consumer Non-Domestic Consumer Industry Consumed Electricity (in units) (a) (b) (a) (b) (3) up to 100 units above 100 units up to 50 units above 50 units Rate of electricity duty in Percentage of tariff per unit of electricity per month (4) 9 12 9 15 Note:

Industry includes Power-Looms, Flour Mills, Oil expeller,• Thresher and similar other machinery used for agricultural proCessing.4. 5

6. Stone Crusher (Stone aggregates-Gitti, Gitta, Gajri) Mines For any other class not included under.Sr. No. I to 5. HIGH TENSION CONSUMER 7. 8. 9. IO

11. Mines Cement Industry and Captive Mines of Cement Industry.Stone Crusher (Stone aggregates-Gitti, Gitta, Bajri). Other Industry not included in serial No. 7 to 9. For any other. class consumer not included in serial No. 7 to 9 40 12 40 15 15 9 15 10. 1 2016 312 (3) Provided that if electricity sold or supplied for consumption for any one purpose, is used either wholly or partially, without the conseit of Distribution Licensee or Franchisee, as the case may be, for consumption or any other purpose for which a higher rate of duty is chargeable the entire electricity sold or supplied shall be charged at the highest rate applicable. PART-B See Section 3 12. 13

14. For consumption of electricity obtained through open access from outside the State.The rate of duty shall be calculated as if the electricity is supplied by Distribution Licensee. PART-C [See Section 3 Electricity sold or supplied by generating company, producer and captive generating plant to any consumer in the State. For the electricity consumed by captive generating plants, producers or generating companies for their auxiliary consumption and for their own consumption. Explanation.—For the purposes of this Schedule.— The rate of duty shall be same as if the electricity is supplied by the Distribution Licensee to that consumer. 12 percent of the tariff which would have been applicable if the electricity is supplied by Distribution Licensee. (a) (b) (c) (d) S. No. 1. "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) applied and includes the premises or machinery situated in or adjacent to a mine and used for crushing, processing, treating or transporting the mineral; The electricity duty shall be calculated on the basis or actual percentage of tariff in a month and fraction of 50 paise and above shall be rounded off to the next higher rupee and the fractions of less than 50 paise shall be ignored; "tariff" means the rate of electricity per unit as may be determined from time to time by the Madhya Pradesh Electricity Regulatory Commission on the various categories of consumption; "category of consumer" means the category of consumer as defined in tariff order determined by the Madhya Pradesh Electricity Regulatory Commission. Note.—Notwithstanding anything contained at serial number 13 and 14 above. any person producing electricity from generating station based on renewable source of energy shall be exempted from payment of electricity duty on elecYicity sold or supplied to the third party and on consumption of this electrical energy for captive use for the period and subject to the conditions mentioned in the table below :— TABLE Renewable source (2) Solar, Wind and Biomass based generating station. Period of exemption (3) 10 years Conditions (4) Period of exemption as mentioned in column (3) would commence from the date of commencement of generation of electricity by such generating station: 312 (4) (1) 2. 1 2016 (2) Small Hydro based generating stations. (3) 5 years (4) Provided that the exemption shall not be available on energy supplied by a Distribution LicenseeJTrading Company/Franchisee to the generator for its auxiliary consumption : Provided further that the exemption shall be available only to the projects established under any of the policies issued by the New and Renewable Energy Department, Government of Madhya Pradesh for promoting setting up of generating projects based on renewable sources of energy, namely, Policy for Implementation of Biomass based Electricity (Power) Projects in Madhya Pradesh, 2011, Policy for Implementation of Small Hydel Power based electricity projects in Madhya Pradesh, 2011, Wind Power Projects Policy, 2012 and Policy for Implementation of Solar Power based projects in Madhya Pradesh, 2012: Provided that also any person getting benefit of exemption from payment of electricity duty under Notification No. F-1475-X111-2002 dated March, 2002, read with Notification No. F-3-13-2007 dated 24th March, 2007, issued under the repealed Madhya Pradesh Electricity Duty Act, (No. IO of 1949) shall continue to get such exemption till the completion of the period specified in the said notification as per sub-section (2) of Section 15 of Madhya Pradesh Vidyut Shulk Adhifiyyam, 2012. www.govtpressmp.nic.in • 328] S 2016—4ßU1 14, 1938 s 2016 ,3fi.fiz1q, 2012 17, -q 2012) 12 (n) fil*üa t, 24 2016 h. i, (4) "9" "12" No. F-03-02-2011-Xm.—In exercise of the powers conferred by sub-section (l) of Section 12 of the Madhya hadesh Vidyut Shulk Adhiniyam, 2012 (No. I ToF 2012), the State Government, hereby. makes the following amendment .in the Schédule to the said Act, the same having been published as previous notice in the Madhya Pradesh Gazette dated 24th June, 2016, namely .

AYENDNIENT In the said Act, in the. Schedule, in Part-A, in column (4), against serial number 4, for the figure "9", the figure "12" Shail be substituted. 655 fizi*5, mma—2016.

