

RAJASTHAN ELECTRICITY (DUTY) ACT, 1962

GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION) NOTIFICATION Jaipur, July 10, 2024 In exercise of the powers conferred by clause (3) of the proviso to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the State being of the opinion that it is expedient in public interest so to do, hereby exempts from payment of electricity duty payable by a person on consumption of self generated energy used exclusively for generation of energy in captive power plants, commonly known as auxiliary energy consumption, to the extent as allowed by the Rajasthan Electricity Regulatory Commission (RERC): Provided that exemption under this notification shall be calculated on the basis of energy used for self consumption but shall not be allowed on the sale of electricity by the captive power plant. For the purpose of this notification,- 'Auxiliary energy consumption' means electricity consumed by any electrical apparatus situated in a generating station, for generating electricity including Captive Generating Plant, Co-Generating Plant or any other generating plant and the transformer -losses within the generating station: Provided that it shall not include energy consumed for supply of power by the generating station to its housing colony and other facilities, and for construction works at the generating station. [No. F. By order of the Governor, (Jaswant Singh) Joint Secretary to the Government. 3@JAT7T) 10, 2024 3*fü-fä-u-H, 1962 (1962 12) 3 (3) fifi t, Jira-a -A -sqQfra-r -a-raft fifi -a-a -a-refr q-t -ÉJTfira a-ga a-r&frl fag:h-q 3-e:-q-ra-a 3-TAT q? 3-IT&QT -eazr GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION) NOTIFICATION Jaipur, July 10, 2024 In exercise of the powers conferred by section 8A and 8B of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the State Government being of the opinion that it is expedient in the public interest so to do, hereby allows rebate of electricity duty and waives interest and penalty, payable on auxiliary energy consumption of self generated energy used exclusively for generation of energy in captive power plants upto the date of this notification, to the extent as mentioned in column number 4 of the Table given below on the fulfillment of conditions as mentioned in column number 3 of the said Table for the electricity duty payable as mentioned in column number 2 of the said Table and the conditions mentioned below the table s.N0. Table Electricity duty payable 2. Electricity duty payable on auxiliary energy consumption of self generated energy used exclusively for generation of energy in captive power plants which is,- (i) determined by concerned Conditions 3. The consumer deposited has of electricity duty payable. Amount of Rebate of electricity duty and waiver of interest and penalty 4. Remaining amount of electricity duty and amount of interest and pena lty along with interest accrued upto the date of deposit of electricity duty under this notification. Assessing Authority communicated to consumer; and the (ii) not determined yet by the Authority; and (iii) voluntary disclosure by the consumer before the Authority during the operative period of this notification. Calculation of auxiliary energy consumption.- Exemption under this notification shall be calculated on the basis of energy used for self consumption but shall not be allowed on the sale of electricity by the captive power plant. Conditions:- The benefits under this notification shall be available on the fulfillment of the following conditions, namely:- (a) The applicant shall electronically convey his willingness to the concerned Assessing Authority on the Commercial Taxes Department's website www.rajtax.gov.in, to avail the benefit under this notification and shall deposit the amount required as per column number 3 of the table above; (b) The applicant has to submit an undertaking for withdrawal of case, if any, pending before any Court or Appellate Authority, as the case Inay be, within the operative period of this notification; and (c) Any amount of electricity duty, interest and penalty, if already paid shall not be refunded. Explanations: For the pupose of this notification,- (i) 'Auxiliary energy consumption' Illeans electricity consumed by any electrical apparatus situated in a generating station, for generating electricity including Captive Generating Plant, Co-Generating Plant or any other generating plant and the transformer losses within the generating station: Provided that it shall not include energy consumed for supply of power by the generating station to its housing colony and other facilities, and for construction works at the generating station. (ii) The detailed procedure and order for removal of difficulties, if any, for availing benefit under this notification shall be notified by the Commissioner, Commercial Taxes Department, Rajasthan. The notification shall come into force with immtdiate effect and shall retnain in force upto 31 .12.2024. By order of the Governor, (Jaswant Singh) Joint Secretary to the Government. 10, 2024 (QF) 1962 (1962 12) GIRT qq 3-ITQZ 3-q-u•YJT fit 3q9-h-jr QTTf?a 2. 5Gfi qq ag-a 3-raQ-rrfta (ii)

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