

**Notification**  
**Energy & Petrochemicals Department**  
**Sachivalaya, Gandhinagar,**  
**Dated the 15<sup>th</sup> February, 2019**

**Gujarat Electricity Duty Act, 1958**

**The Gujarat  
Electricity  
Duty Act,  
1958**

No. GHU/2019/10/ELD/12/2018/1553/E:- The following draft of rules which is proposed to be issued under section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958) is hereby published as required by sub-section (3) of the said section 12 of the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the Government of Gujarat on or after the expiry of thirty days from the date of its publication in the Official Gazette.

2. Any objection or suggestion which may be received by the Joint Secretary to the Government of Gujarat, Energy and Petrochemicals Department, Block No. 5, 5<sup>th</sup> Floor, New Sachivalaya, Gandhinagar, from any person with respect to the said draft on or before the expiry of the aforesaid period will be considered by the Government.

**DRAFT NOTIFICATION**

**The Gujarat  
Electricity  
Duty Act,  
1958**

No. GHU/2019/10/ELD/12/2018/1553/E:- In exercise of the powers conferred by sub-section (1) of section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958), the Government of Gujarat hereby makes the following rules further to amend the Bombay Electricity Duty (Gujarat) Rules, 1986, namely:-

1. (1) These rules may be called the Bombay Electricity Duty (Gujarat) (Amendment) Rules, 2019.  
  
(2) They shall come in to force on the date of their final publication in the *Official Gazette*.
2. In the Bombay Electricity Duty (Gujarat) Rules, 1986 (herein after referred to as "the said rules"), in the preamble for the words and figures "Bombay Electricity Duty Act, 1958" wherever they occur in the title, first and third paragraph, the words and figures "Gujarat Electricity Duty Act, 1958" shall be substituted.
3. In the said rules, in rule 2, in sub-rule (1), in clause (a), for the words and figures "Bombay Electricity Duty Act, 1958" the words and figures "Gujarat Electricity Duty Act, 1958" shall be substituted.
4. In the said rules, in rule 10, in sub-rule (1), in clause (b), in sub-clause (i), for the words, bracket and figure "electricity duty under sub-section (3)", the word bracket and figure "electricity duty under sub-section (2)" shall be substituted.
5. In the said rules, in rule 11A,  
  
(1) in sub-rule (1), after condition no. 6 the following condition no. 7 shall be inserted namely;  
  
"7. The benefit of exemption, granted in any manner, shall be subject to verification and review of required necessary information or documents

produced while making an application or physical verification of the undertaking and the same shall, after giving an opportunity of being heard to the applicant to prove the bonafides, be liable to be withdrawn with immediate effect, if it is established at any time that any false or fictitious information and / or documents are produced by the new industrial undertaking for the purpose of getting the benefit of exemption, the financial benefit so gained prior to the date of withdrawal of such benefit shall have be remitted back to the State Government.

Provided that if such remittance is not made within the period of thirty days, the amount of such remittance together with interest thereon at the rate of 18 per cent. per annum shall be recoverable either through a Civil Court or as an arrear of land revenue.”.

- (2) in sub-rule (2), the following condition no. 4 shall be inserted at the end, namely;

“4. The benefit of exemption, granted in any manner, shall be subject to verification and review of required necessary information or documents produced while making an application or physical verification of the undertaking and the same shall, after giving an opportunity of being heard to the applicant to prove the bonafides, be liable to be withdrawn with immediate effect, if it is established at any time that any false or fictitious information and / or documents are produced by the additional industrial undertaking for the purpose of getting the benefit of exemption, the financial benefit so gained prior to the date of withdrawal of such benefit shall have be remitted back to the State Government.

Provided that if such remittance is not made within the period of thirty days, the amount of such remittance together with interest thereon at the rate of 18 per cent. per annum shall be recoverable either through a Civil Court or as an arrear of land revenue.”.

6. In the said rules, in FORM “E” prescribed under sub-rule (1) of rule 11, the following declarations shall be inserted at the end before the words “Place”, “Date” and “Signature of Applicant”, namely;

**“Declaration (for new industrial undertaking)**

I/We hereby declare that:-

1. This is the new industrial undertaking (manufacturing unit) established in the State of Gujarat at (Full address and name of the unit)
2. This is not formed by splitting up or the reconstruction of a business or undertaking already in the Gujarat State.
3. This is not an expansion of the existing business or undertaking in the State of Gujarat.
4. This is not formed by transfer to new business or undertaking of a building, machinery or plant previously used in India for any industrial purpose, of the value which does not exceed the value in relation to total value of the aforesaid investmentsspecified by the Government of Gujarat by notification



in the *Official Gazette* No. GHU-2005-98/ELD/11-2005/873/K, dated 01.10.2005.

I/We hereby undertake to pay the amount of electricity duty exempted from the date of granting the exemption along with the interest thereon, for breach of aforesaid declaration and for any information or documents supplied by me/us found false or fictitious at any point of time.

**Declaration (for an additional unit of an industrial undertaking)**

I/We hereby declare that:-

1. This is an additional unit of the Industrial undertaking established in the State of Gujarat at different independent and identifiable premises of the existing premises of the industrial undertaking.
2. The details of the existing unit located in the State of Gujarat is as follows: -

Sr.No.	Address of the existing unit(s) including Survey No., Block No., Plot No., Final Plot No., Village, Taluka, District etc.	Name and Address of Billing Centre of the licensee.	Electric Connection/ Service No.	Total installed generating capacity.
1				
2				
3				
4				
5.				

3. This additional unit is adjacent to the existing unit located at Sr.No..... mentioned above.
  - (i) The separate sub-meter/s nos. \_\_\_\_\_ for recording exclusive consumption of this additional unit is tested on Dt \_\_\_\_\_ in the laboratory and installed at site on Dt \_\_\_\_\_ and sealed at site on Dt \_\_\_\_\_ by the licensee/by laboratory established and operating in the Gujarat State having accreditation of National Accreditation Board for testing and Calibration Laboratory, or;
  - (ii) Presently installation and sealing of meter is under process.

OR

This additional unit located at \_\_\_\_\_ is not adjacent to any of the above existing unit(s). The nearest existing unit at Sr.No. \_\_\_\_\_ is \_\_\_\_\_ meters/kilometres away from this unit. The premises between these units are not owned by us/in our possession. This additional unit is supplied with electrical energy through separate Connection/Service No. ....and/or generating sets having aggregate capacity of \_\_\_\_\_ KW/KVA.

4. This additional unit of the industrial undertaking is not formed by splitting up or the reconstruction of a business or undertaking already in the State.

5. The total capital investment in an additional unit of industrial undertaking in the form of building, plant and machinery, immediately before the date of commencement of manufacture or production is not less than 50% of the capital investment made in all the existing industrial undertaking in the State, as stated at Sr. No. 2 above, on the aforesaid assets immediately before the commencement of production by an additional unit of industrial undertaking.

OR

The capital investment made in additional unit of the industrial undertaking is more than rupees 100 Crores in the form of building, plant and machinery immediately before the date of commencement of manufacture or production by the additional unit.

6. This is not formed by transfer to new business or undertaking of a building, machinery or plant previously used in India for any industrial purpose, of the value which does not exceed the value in relation to total value of the aforesaid investments specified by the Government of Gujarat by notification in the *Official Gazette* No. GHU-2005-98/ELD/11-2005/873/K, dated 01.10.2005.

I/We hereby undertake to pay the amount of electricity duty exempted from the date of granting the exemption along with the interest thereon, for breach of aforesaid declaration and for any information or documents supplied by me/us found false or fictitious at any point of time.

7. In the said rules, in FORM "F" prescribed under sub-rule (2) of rule 11, after terms and condition no. 5 the following condition No.6 shall be inserted, namely;

"6. The benefit of exemption, granted in any manner, shall be subject to verification and review of required necessary information or documents produced while making an application or physical verification of the undertaking and the same shall, after giving an opportunity of being heard to the applicant to prove the bonafides, be liable to be withdrawn with immediate effect, if it is established at any time that any false or fictitious information and / or documents are produced by the new industrial undertaking for the purpose of getting the benefit of exemption, the financial benefit so gained prior to the date of withdrawal of such benefit shall have to be remitted back to the State Government.

Provided that if such remittance is not made within the period of thirty days, the amount of such remittance together with interest thereon at the rate of 18 per cent. per annum shall be recoverable either through a Civil Court or as an arrear of land revenue."

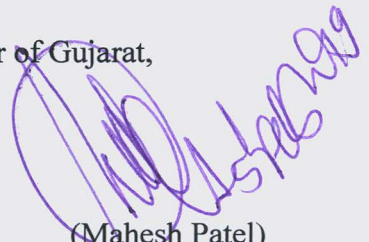
8. In the said rules, in form 'G' prescribed under sub-rule (2) of rule 11, after terms and condition no. 5, the following conditions shall be inserted, namely;



“(6) The benefit of exemption, granted in any manner, shall be subject to verification and review of required necessary information or documents produced while making an application or physical verification of the undertaking and the same shall, after giving an opportunity of being heard to the applicant to prove the bonafides, be liable to be withdrawn with immediate effect, if it is established at any time that any false or fictitious information and / or documents are produced by the additional industrial undertaking for the purpose of getting the benefit of exemption, the financial benefit so gained prior to the date of withdrawal of such benefit shall have be remitted back to the State Government.

Provided that if such remittance is not made within the period of thirty days, the amount of such remittance together with interest thereon at the rate of 18 per cent. per annum shall be recoverable either through a Civil Court or as an arrear of land revenue.”.

By order and in the name of the Governor of Gujarat,

  
(Mahesh Patel)  
Joint Secretary to Government.

To,

- The Principal Secretary to H.E. the Governor of Gujarat, Raj Bhavan, Gandhinagar.
- The Principal Secretary to Hon'ble Chief Minister, Sachivalaya, Gandhinagar.
- The P.S. to all the Ministers/ Ministers of State /The Parliamentary Secretaries
- The P.S. to the Chief Secretary, Sachivalaya, Gandhinagar.
- The Principal Secretary, Energy & Petrochemicals Department, Sachivalaya, Gandhinagar.
- The Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar.
- The Principal Secretary (Tourism), Industries & Mines Department, Sachivalaya, Gandhinagar.
- The Secretary, Legislative & Parliamentary Affairs, Sachivalaya, Gandhinagar.
- The Collector of Electricity Duty, Udyog Bhavan, Gandhinagar.
- The Accountant General, Ahmedabad/Rajkot.
- The Manager, Government Central Press , Gandhinagar – with a request to arrange to publish above Notification in Extra Ordinary Government Gazette and send 100 copies this Department and 500 copies to the Collector of Electricity Duty, Block No. 18, 7th Floor, Udyog Bhavan, Sector – 11 Gandhinagar.
- The Select file – 2019.