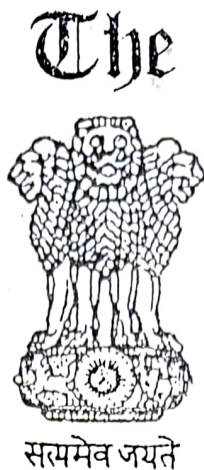


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1834-F.T.- the 26th November, 2009. - In exercise of the power conferred by section 11 of the Bengal Electricity Duty Act, 1935 (Ben. Act X of 1935), the Governor is pleased hereby to make the following amendments in the Bengal Electricity Duty Rules, 1935, as subsequently amended (hereinafter referred to as the said rules):-

Amendments

In the said rules, -

(1) in rule 3A, in clause (a), after sub-clause (vi), insert the following sub-clause:

"(vii) the West Bengal Incentive Scheme, 2007";

(2) after rule 3A, insert the following rules:-

3B. Conditions for exemption from electricity duty under exemption (13) of the Second Schedule. -

(1) A newly set up industrial unit referred to in exemption (13) of the Second Schedule to the Act shall make an application in Form N to the Director, Directorate of Electricity Duty, along with the following documents:-

- (a) registration and eligibility certificate from the competent authority;
- (b) appropriate test certificates (containing test results) of energy meter along with current transformers recording consumption of electricity, if any, for residential purpose;
- (c) copies of first and latest electricity bills;
- (d) single line power distribution diagram showing details of metering arrangement for different types of consumption;
- (e) copy of intimation letter to the competent authority in respect of the date of first commercial production;

- (f) first three quarters Sales tax return or Value Added Tax return, if any;
- (g) copy of the agreement with the licensee;
- (h) first invoice, if any.

(2) The Director shall, after enquiry, grant exemption from the payment of electricity duty for a period of five years from the date of first commercial production as mentioned in exemption (13) of the Second Schedule to the Act.

3C. Conditions for exemption from electricity duty under exemption (14) of the Second Schedule. - (1) An expanded portion of an existing industrial unit established in a premises by way of expansion as referred in exemption (14) of the Second Schedule to the Act shall make an application in Form O to the Director, Directorate of Electricity Duty, along with the following documents:-

- (a) registration and eligibility certificate from the competent authority;
- (b) a statement showing annual production during the last three years before the date of first commercial production of expanded portion of the existing industrial unit duly certified by the practicing Chartered Accountants within the meaning of the Chartered Accountants Act, 1949 (38 of 1949);
- (c) a statement showing total units of electricity consumed during the last three years before the date of first commercial production of expanded portion of the existing industrial unit;
- (d) copies of electric bills during the last three years before the date of first commercial production of expanded portion of the existing industrial unit;
- (e) appropriate test certificates (containing test results) of the energy meter along with current transformers, if any, recording consumption of electricity if any, for residential purposes;
- (f) single line power distribution diagram showing details of metering arrangement for different types of consumption;
- (g) copy of intimation letter to the Competent Authority in respect of the date of first commercial production;
- (h) first three quarters Sales tax return or Value Added tax return, if any;
- (i) copy of the agreement with the licensee;
- (j) first invoice, if any.

(2) The Director shall, after enquiry, grant exemption from the payment of electricity duty for a period of five years from the date of first commercial production as mentioned in exemption (14) of the Second Schedule to the Act.

3D. Conditions for exemption from electricity duty under exemption (15) of the Second Schedule. - (1) An industrial unit set up in any "Special Economic Zone" as referred to in exemption (15) of the Second Schedule shall make an application in Form P to the Chief Inspecting Officer, along with following documents:-

- (a) registration and eligibility certificate from the competent authority;
- (b) appropriate test certificates (containing test results) of energy meter along with current transformers, if any, recording consumption of electricity for residential purposes;
- (c) copies of first and latest electricity bills;
- (d) single line power distribution diagram showing details of metering arrangement for different types of consumption;
- (e) copy of intimation letter to the competent authority in respect of the date of first commercial production;
- (f) first three quarters Sales tax return or Value Added tax return, if any;
- (g) copy of the agreement with the licensee;

- (h) first invoice, if any;
- (i) photocopy of notification of Special Economic Zone;
- (j) valid deed of land registration containing Dag No., Plot No., location, area of the unit.

(2) The Chief Inspecting Officer shall, after enquiry, grant exemption from payment of electricity duty from the date of first commercial production as mentioned in exemption (15) of the Second Schedule to the Act.

3E. Conditions for exemption from electricity duty under exemption (16) of the Second Schedule:- (1)

An industrial unit set up in any area, other than the area declared and notified by the Government of India as the Special Economic Zone (SEZ), which is 100% Export Oriented Unit (EOU), having the same meaning as in the Export and Import Policy as formulated under section 5 of the Foreign Trade (Development and Regulation) Act, 1992, referred to in exemption (16) of the Second Schedule to the Act shall make an application in Form Q to the Chief Inspecting Officer, along with following documents:-

- (a) registration and eligibility certificate/ Letter of Permission (LOP) from the competent authority;
- (b) appropriate test certificates (containing test results) of energy meter along with current transformers, if any, recording consumption of electricity duty for residential purposes;
- (c) copies of first and latest electricity bills;
- (d) single line power distribution diagram showing details of metering arrangement for different types of consumption;
- (e) copy of intimation letter to the competent authority in respect of the date of first commercial production;
- (f) first three quarters Sales tax return or Value Added tax return, if any;
- (g) copy of the agreement with the licensee;
- (h) first invoice, if any;
- (i) lay out diagram of the area specified for 100% Export Oriented Unit (EOU) as certified by the competent authority;
- (j) a valid deed of land registration containing Dag No., Plot No., location, area of the unit;
- (k) single line diagram showing the detail demarcation of the boundaries which is exclusively used for the production of 100 % Export Oriented.

(2) The Chief Inspecting Officer shall, after enquiry, grant exemption from payment of electricity duty under exemption (16) of the Second Schedule to the Act:

Provided that the exemption from payment of electricity duty under exemption (16) of the Second Schedule to the Act shall be restricted for the period for which 100% Export Oriented Unit (EOU) is in possession of a valid Letter of Permission (LOP).

3F. Conditions for exemption from electricity duty under Exemption (17) of the Second Schedule:- (1) A sick industrial unit, or a closed industrial unit, within the meaning of "Sick Unit" or "Closed Unit" referred to in the West Bengal Industrial Renewal Scheme, 2001 (hereinafter referred to as the said 2001 Scheme) shall, after rehabilitation or revival under any scheme approved by the State Government, make an application in Form R within one hundred and eighty days from the date of approval of the said scheme or within one hundred and eighty days from the date of coming in force of this rule, whichever is later, for exemption from electricity duty under Exemption (17) of the Second Schedule to the Act, to the Director along with the following documents:-

- (a) registration and eligibility certificate obtained under the said 2001 Scheme;
- (b) test certificates of energy meter along with current transformers, if any, recording consumption of electricity for residential purposes;
- (c) copies of first and last electricity bills received after the date of approval of the scheme.

- (d) certificate obtained from the competent authority under the said 2001 Scheme providing the date from when the scheme has been approved; and
- (e) single line power distribution diagram showing details of metering arrangement for different types of consumption.
- (2) The Director shall, after enquiry, grant exemption from electricity duty under exemption (17) of the Second Schedule to the Act.
- (3) The unit referred to in this rule, shall furnish a certificate from the practicing Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949) to the effect that the sick industrial unit or the closed industrial unit, as the case may be, continues to be a sick industrial unit or a closed industrial unit and the net worth of such unit does not become positive as on the 31st day of March of each preceding financial year for which such exemption is admissible under exemption (17) of the Second Schedule to the Act and such certificate shall be furnished within the 30th day of September following such year.
- (4) Where the said unit fails to furnish such certificate within the time mentioned in sub-rule (3), such unit shall not be entitled to exemption from electricity duty for the year for which such certificate is not furnished and the amount of electricity duty pertaining to such year which has not been paid by it for the reason of exemption granted under sub-rule (2), shall be paid within sixty days from the date mentioned in sub-rule (3).;
- (3) in rule 9C, in sub-rule (1),-
- (a) for clause (b), *substitute* the following clause:-
- (b) "a Chief Inspecting Officer or a Senior Inspecting Officer or an Inspecting Officer or a Junior Inspecting Officer, as referred in clause (ca), clause (h), clause (f), clause (ff) of rule 1A"; in respect of electricity duty payable by a person, other than a licensee, in areas specified in clause (a).;
- (b) for clause (d), *substitute* the following clause:-
- (d) "a Chief Inspecting Officer or a Senior Inspecting Officer or an Inspecting Officer or a Junior Inspecting Officer, as referred in clause (ca), clause (h), clause (f), clause (ff) of rule 1A"; and a Deputy Magistrate posted in a district and authorised by the District Collector of that district in respect of electricity duty payable by a person, other than a licensee, in the areas of that district, other than the areas specified in clause (a).;
- (4) in rule 9D, in sub-rule (1), for the *Explanation*, *substitute* the following *Explanation*:-
- "*Explanation*.- For the purpose of this rule, the Registering Authority shall mean the Chief Inspecting Officer, Senior Inspecting Officer, Inspecting Officer appointed by that designation under this department notification No. 814-F.T., dated the 19th day of May, 2008 and notification No. 8-F.T., dated 1st day of January, 1997 to whom the function of the Registering Authority may be assigned by the prescribed authority.";
- (5) in rule 10A, in sub-rule (2), for clause (a), *substitute* the following clause:-
- (a) passed by "a Chief Inspecting Officer or a Senior Inspecting Officer or an Inspecting Officer or a Junior Inspecting Officer, as referred to in clause (ca), clause (h), clause (f), clause (ff) of rule 1A", shall lie to the Director.;
- (6) in rule 10BA, in sub-rule (3), after clause (e), *insert* the following clause:-
- "(ea) the Chief Inspecting Officer, if the authority who passes the order is a Senior Inspecting Officer, or";
- (7) in rule 10BC, -
- (a) in sub-rule (1), after clause (d), *insert* the following clause:-
- "(da) a Senior Inspecting Officer may be revised by the Chief Inspecting Officer, on his own motion; or";
- (b) in sub-rule (2), after clause (d), *insert* the following clause:-
- "(da) in case of such an order passed by a Senior Inspecting Officer, to the Chief Inspecting Officer; or";
- (8) after Form M, *substitute* the following forms:-

"FORM N

[See rule 3B]

Form of Application for exemption of electricity duty under exemption (13) of the Second Schedule

To
 The Director,
 Directorate of Electricity Duty, West Bengal,
 1, Harish Mukherjee Road,
 Kolkata-700 020.

Sir,

..... Proprietor/Partner/Managing Director/ Director/Chairman/
 Authorised Signatory on behalf of the Industrial Unit known as
 hereby apply for exemption/waiver of electricity duty in terms of the provisions of the Bengal Electricity
 Duty Act, 1935 (Ben. Act X of 1935) read with the Bengal Electricity Duty Rules, 1935.

The necessary particulars are furnished hereinbelow:-

- (i) Name of the applicant unit :
 :
 (ii) Office Address :
 Telephone No. :
 Fax No. :
 e-mail :
 (iii) Factory Address :
 Telephone No. :
 Fax No. :
 e-mail :
 (iv) No. and date of Registration Certificate issued by :
 Directorate of Industries/Directorate of Micro and Small :
 Scale Enterprise :
 (v) No. and date of Eligibility Certificate issued by the :
 West Bengal Industrial Development Corporation :
 Limited (WBIDC Ltd.) Directorate of Micro and Small :
 Scale Enterprise :
 (vi) Manufacturing item of the approved project :
 (vii) Name of the agency from which electrical supply is :
 taken :

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(viii) Period for which Waiver of Electricity Duty is claimed :

(ix) If any part of consumption of electricity is made for residential purpose. If so, details of such case during the period for which claim is made :

(x) If there was any closure of the unit during the period of claim. If so, details thereof :

(xi) Present status of the unit :

I/we do hereby solemnly declare that the particulars furnished hereinbefore are according to our books of account and records and are true to the best of my knowledge and belief.

Signature of the applicant.....

Name and status of the signatory.....

Date :

Place :

.....
Seal of the applicant unit

Documents to be enclosed :-

- (i) copy of Registration Certificate issued by Directorate of Industries / Directorate of Micro and Small Scale Enterprises;
- (ii) copy of Eligibility Certificate issued by the West Bengal Industrial Development Corporation Limited (WBIDC Ltd.);
- (iii) copy of documents regarding supply of electricity to the unit;
- (iv) copy of last Electricity Bill (to be submitted as and when received);
- (v) other documents as mentioned in the rule.

(a)

FORM P
[See rule 3D]

Form of Application for exemption of electricity duty under exemption (15) of the Second Schedule

To
The Chief Inspecting Officer,
The Directorate of Electricity Duty, West Bengal,
1, Harish Mukherjee Road,
Kolkata-700 020.

Sir,

.....Proprietor/Partner/Managing Director/ Director/Chairman/
Authorised Signatory on behalf of the Industrial Unit known as
hereby apply for exemption/waiver of electricity duty in terms of the provisions of the Bengal Electricity Duty Act, 1935
(Ben. Act X of 1935) read with the Bengal Electricity Duty Rules, 1935.

The necessary particulars are furnished hereinbelow:-

- (i) Name of the applicant unit :
- (ii) Office Address :
Telephone No. :
Fax No. :
e-mail :
- (iii) Factory Address :
Telephone No. :
Fax No. :
e-mail :
- (iv) No. and date of Registration Certificate issued by :
Directorate of Industries/Directorate of Micro & Small
Scale Enterprises
- (v) No. and date of Eligibility Certificate issued by :
West Bengal Industrial Development Corporation
Limited (WBIDC Ltd.)/ Directorate of Micro and Small
Scale Enterprises.
- (vi) Manufacturing item of the approved project :
- (vii) Name of the agency from which electrical supply is :
taken

(viii) Period for which exemption/waiver of electricity duty is claimed :

(ix) If any part of consumption of electricity is made for residential purpose. If so, details of such case during the period for which claim is made

(x) If there was any closure of the unit during the period of claim. If so, details thereof.

(xi) Present status of the unit :

I/we do hereby solemnly declare that the particulars furnished hereinbefore are according to our books of account and records and are true to the best of my knowledge and belief.

Signature of the applicant.....

Name and status of the signatory.....

Date:

Place:

.....
Seal of the applicant unit

Documents to be enclosed :-

- (i) copy of Registration Certificate, issued by Directorate of Industries / Directorate of Micro and Small Scale Enterprises;
- (ii) copy of Eligibility Certificate issued by the West Bengal Industrial Development Corporation Limited (WBIDCL Ltd.);
- (iii) copy of documents regarding supply of electricity to the unit;
- (iv) copy of last Electricity Bill (to be submitted as and when received);
- (v) other documents as mentioned in the rule.