



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ९, अंक ६१(४)]

सोमवार, डिसेंबर १८, २०२३/अग्रहायण २७, शके १९४५

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असाधारण क्रमांक ११७

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि
विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of Article 348 of the Constitution of India, the following translation in English of the Maharashtra, Electricity Duty (Amendment) Bill, 2023 (L.A. Bill No. LX of 2023), introduced in the Maharashtra Legislative Assembly on the 18th December 2023, is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

L. A. BILL No. LX OF 2023.

A BILL

to amend the Maharashtra Electricity Duty Act, 2016.

Mah. WHEREAS it is expedient to amend the Maharashtra Electricity Duty
XXVI of Act, 2016, for the purposes hereinafter appearing; it is hereby enacted in
2016. the Seventy-fourth Year of the Republic of India, as follows :—

1. This Act may be called the Maharashtra Electricity Duty Short title.
(Amendment) Act, 2023.

Mah. 2. In section 3 of the Maharashtra Electricity Duty Act, 2016 Amendment
XXVI of (hereinafter referred to as “ the principal Act ”), in sub-section (2), in of section 3
2016. clause (vii), the words “ excluding Metro and Monorail ” shall be deleted. XXVI of
2016.

Insertion of a
new section
15A in Mah.
XXVI of
2016.

3. After section 15 of the principal Act, the following section shall be inserted, namely :—

Removal of
doubt.

“ **15A.** For the avoidance of doubt, it is hereby declared that nothing in this Act shall be taken to impose or authorise the imposition of, tax on the consumption or sale of electricity (whether produced by a Government or other person) which is,—

(a) consumed by the Government of India or sold to the Government of India for consumption by that Government, or

(b) consumed in the construction, maintenance or operation of any railway of the Government of India, Metro Rail or Mono Rail or sold for consumption in the construction, maintenance or operation of any railway, Metro Rail or Mono Rail. ”.

Amendment to
SCHEDULE A
appended to
Mah. XXVI of
2016.

4. In SCHEDULE A appended to the principal Act, entry at serial number 7 relating to “ PART G - MONO AND METRO RAIL ” shall be deleted.

STATEMENT OF OBJECTS AND REASONS

The Maharashtra Electricity Duty Act, 2016 (Mah. XXVI of 2016) is enacted to provide for levying a duty on consumption of electrical energy in the State of Maharashtra. As per the Government Notification, Industries, Energy and Labour Department, No.ELD.2016/CR.252/Energy-1,dated the 21st October 2016, issued under section 3 of the said Act, the rate of electricity duty for Metro Rails is twenty per cent., of consumption charges of electrical energy consumed by it.

2. The Metro Rail operations are highly energy intensive in nature. Therefore, the Maharashtra Metro Rail Corporation Ltd. incurs huge expenses on electricity duty and consumption charges on consumption of electricity energy for such operations. The said Corporation has requested the Government to waive such electricity duty, on the lines of waving off electricity duty in case of Delhi Metro Rail. Metro Rail services can be offered at reduced travel costs to the people if electricity duty for Metro Rail is waived. The reduced travel cost will encourage large number of people to use Metro Rail as a public transport.

Also as per the provision of article 287 of the Constitution of India no tax on the consumption or sale of electricity can be imposed on consumption of electricity for construction, maintenance or consumption or operation of any railway.

3. In view of above, the Government considers it expedient to suitably amend the Maharashtra Electricity Duty Act, 2016 to waive electricity duty under the said Act for Metro Rail as well as Mono Rail.

4. The Bill is intended to achieve the above objectives.

Nagpur,
Dated the 15th December, 2023.

DEVENDRA FADNAVIS,
Deputy Chief Minister.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Maharashtra Electricity Duty Act, 2016 (Mah. XXVI of 2016).

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.