

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

No. F.12(9)FD/Tax/2015-65

Jaipur, July 10, 2017

The Government has issued the Rajasthan Investment Promotion Scheme-2014 vide this Department's order No. F.12(28)FD/Tax/2010-Pt-I-114 dated 08.10.2014 hereinafter referred to as the 'Scheme'. It has been brought to the notice of the Government that there are certain doubts regarding the computation of the amount of exemption of Electricity Duty under Clause 10.6.1 of the Scheme. Therefore, in exercise of the powers conferred under Clause 16 of the Scheme, the State Government hereby clarifies as under:

Clarification

In order to compute the amount of exemption of Electricity Duty under Clause 10.6.1 of the Scheme, it is hereby clarified that the following steps shall be taken for computation:-

1. Computation of maximum annual consumption of electricity in any of the three years immediately preceding to the year of commencement of commercial production/operation shall be done by taking together consumption of self generated energy and the energy supplied by the Vidyut Vitran Nigam both. This maximum annual consumption of electricity shall be taken as the total base consumption of electricity for computation. The consumption of self generated energy and the consumption of energy supplied by the Vidyut Vitran Nigam in the said year shall be the base consumption for computation of exemption for each category of consumption.
2. The amount of electricity consumed in the year of commencement of commercial production/operation and thereafter by the way of self generation and by the way of supply by Vidyut Vitran Nigam shall be added for computation of total consumption for that year.
3. Where the total consumption in the year of commencement of commercial production/operation and thereafter is over and above the total base consumption, the exemption of Electricity Duty shall be allowed according

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to the provisions of the Scheme and shall be calculated separately on the consumption of self generated energy and energy supplied by Vidyut Vitran Nigam over and above the base consumption for each category of consumption.

4. Where there is an increase in annual consumption of energy in any year but at the same time there is a decrease in any category of consumption from the base consumption of that category, then while computing the consumption of energy for exemption, the quantity of consumption of energy which has been decreased in any category from the base consumption of that category, shall be reduced from the increase in consumption of energy of other category.
5. The computation of consumption of electricity during any period shall be made by the Officers/Personnel of the DISCOMS in accordance with the guidelines issued by the Chairman, DISCOMS vide order No. Chairman-Discoms/CE(PPM)/F. /D. 73 dated 11.03.2015.
6. The Assistant Commissioner/ Commercial Taxes Officer having jurisdiction over the enterprise shall obtain the information from DISCOMS as well as from the enterprise and verify the correctness of exemption availed by the enterprise on the consumption of self generated energy and the energy supplied by Vidyut Vitran Nigam.
7. In case it is found that the enterprise has availed any excess exemption, it shall be recovered as per the provisions of Electricity (Duty) Act, 1962 and the rules made thereunder.
8. It is further clarified that this clarification is applicable only to such enterprises which consume both types of energy i.e. self generated energy and energy supplied by Vidyut Vitran Nigam.

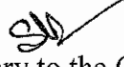
By Order of the Governor,


(Shankar Lal Kumawat)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Commissioner, Industries Department, Rajasthan, Jaipur
2. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
3. Managing Director, Jaipur/ Jodhpur/ Ajmer Vidyut Vitran Nigam Limited.
4. PS to Additional Chief Secretary, Finance.
5. PS to Additional Chief Secretary, Industries.
6. PS to Principal Secretary, Energy.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Additional Director, Finance (Computer Cell) Department for uploading the clarification on the website of Finance Department.
10. Guard File.


Joint Secretary to the Government