

THE MAHARASHTRA ELECTRICITY DUTY ACT, 2016

[Text as on 28th April 2025]

CONTENTS

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.
3. Duty on units of energy consumed.
4. Power to exempt electricity duty.
5. Power to modify rates of electricity duty.
6. Payment and recovery of electricity duty.
7. Licensee, etc., to keep books of accounts and submit returns.
8. Appointment of Electricity Duty Inspectors.
9. Powers of Electricity Duty Inspectors.
10. Appellate Authority.
11. Applicability of interest in case of delayed payment.
12. Offences and penalties.
13. Offences by companies.
14. Protection of action taken in good faith.
15. Power to make rules.
- 15A. Removal of doubt.
16. Repeal and savings.
17. Power to remove difficulties.

SCHEDULE A

SCHEDULE B

SCHEDULE C

LIST OF AMENDMENT ACT

1. Amended by Mah. 13 of 2024 (19-1-2024)

MAHARASHTRA ACT No. XXVI OF 2016¹

[THE MAHARASHTRA ELECTRICITY DUTY ACT, 2016.]

[This Act received the assent of the Governor on the 6th August 2016; assent first published in the *Maharashtra Government Gazette*, Part IV, on the 8th August 2016.]

An Act to provide for levying a duty on consumption of electrical energy in the State of Maharashtra and for matters connected therewith or incidental thereto.

WHEREAS due to the enactment of the Electricity Act, 2003 (36 of 2003) by the Central Government, radical changes have been ushered in the management of generation, transmission and supply of electricity, and new concepts like power trading, exchange of power, open access, de-licensing of electricity generation, etc. have been introduced which are not the part of the Maharashtra Electricity Duty Act ;

AND WHEREAS after considering the changes made by the said Electricity Act, the Government of Maharashtra considers it expedient to make a comprehensive law to provide for the levy of a duty on consumption of electrical energy in the State of Maharashtra covering all categories of electricity consumers as per the said Electricity Act, by repealing the existing Maharashtra Electricity Duty Act (XL of 1958) ; it is hereby enacted in the Sixty-seventh Year of the Republic of India as follows :—

1. Short title, extent and commencement.— (1) This Act may be called the Maharashtra Electricity Duty Act, 2016.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall come into force on such date² as the State Government may, by notification in the *Official Gazette*, appoint.

2. Definitions.— (1) In this Act, unless the context requires otherwise,—

(a) “Captive generation” means an energy generated from a ‘Captive generating plant’ defined in clause (8) of section 2 of the Electricity Act, and the rules made thereunder by the Central Government in this behalf ;

(b) “Co-generation” means an energy generated in a process, which simultaneously produces two or more forms of useful energy including electricity ;

(c) “Commission” means the Maharashtra Electricity Regulatory Commission constituted by the State Government under section 82 of the Electricity Act ;

(d) “Consumer” means any person who is supplied with electricity for his own use by a licensee or the Government or by any other person engaged in the business of supplying electricity to the public under the Electricity Act, or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be ;

(e) “Consumption charges” means the charges levied by the licensee under this Act for the energy consumed by a consumer which shall include the fixed charges such as demand charges, variable charges such as energy charges, fuel adjustment charges and reliability charges, as per the tariff approved by the Commission, but does not include the penal charges or incentives, for delayed or prompt payment, power factor, harmonics, load factor, interest charged thereof and compounding charges on assessment, as the case may be ;

(f) “Electrical Inspector” means a person appointed by the State Government under sub-section (1) of section 162 of the Electricity Act ;

(g) “Electricity Act” means the Electricity Act, 2003 (36 of 2003) ;

¹ For Statement of Objects and Reasons of the L. A. No. XXXIV of 2016 (English) see *Maharashtra Government Gazette*, 2016, Part V-A, Extraordinary No. 30, dated 25th July 2016, P. 17.

² This Act come into force *vide* G. N., I. E. and L. D., No. ELD. 2012/CR 111/NRG-1., dated the 31st August 2016, with effect from 1st September 2016.

(h) “Electricity Duty Inspector” means a person appointed by the State Government under sub-section (1) of section 8 ;

(i) “Energy” means electrical energy generated, transmitted, distributed, consumed, traded or wheeled for any purpose ;

(j) “Generating company” means any company or body corporate or association or a body of individuals, whether incorporated or not, or artificial juridical person, which owns or operates or maintains a generating station ;

(k) “Government” or “State Government” means the Government of Maharashtra ;

(l) “Independent Power Producer (IPP)” means a producer of electrical energy which is not a public utility but which makes electrical energy available for sale to utilities or end users ;

(m) “Industry” means an industrial undertaking declared as such under any other law for the time being in force in the State of Maharashtra and includes the industries covered by the various industrial policies declared by the State Government, from time to time ;

(n) “Licensee” means a person who has been granted licence under section 14 of the Electricity Act, for transmission, distribution, supply, trading in electricity and includes those who hold status of a deemed licensee and also those exempted under section 13 of the Electricity Act ;

(o) “Open access” means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations made by the Commission ;

(p) “Prescribed” means prescribed by rules made under this Act ;

(q) “Renewable Energy” means the grid quality electricity generated from Renewable Energy Sources, which are a part of earth’s natural environment and can replenish with the passage of time, either through biological reproduction or other naturally recurring processes, such as sunlight, wind, rain, tides, waves, geothermal heat, biomass, biofuels but does not include fossil fuel ;

(r) “Renewable Energy Sources” means the renewable sources such as Mini, Micro and Small Hydro, Wind, Solar, Biomass including Bagasse or Agricultural Waste, Bio-fuel, urban or Municipal Solid Waste, Industrial Waste and such other sources recognised or approved by the Ministry of New and Renewable Energy of the Government of India ;

(s) “Schedule” means the Schedule appended to this Act ;

(t) “Standby generation” means generation of electricity done in absence of existing licensee’s electric supply due to failure or interruption or load shedding or outage taken by electricity supplier on account of maintenance, repairs, but not due to the disconnection of supply in default of payment as per the provisions of section 56 of the Electricity Act ;

(u) “Unit” means unit of measurement of energy consumed in Kilowatt per hour (kWh).

(2) Words and expressions used in this Act but not defined herein shall have the same meanings as assigned to them under the Electricity Act, 2003 (36 of 2003).

3. Duty on units of energy consumed.— (1) Subject to the provisions of sub-section (2), there shall be levied and paid to the State Government, on the consumption charges or the units of energy consumed, a duty (hereinafter referred to as “Electricity Duty”) at the rates classified as per the Tariff Schedule of the Commission, from time to time, on the basis of use of the premises by the consumer on whose name energy is supplied by the licensee, or a consumer who is consuming energy produced from an independent source other than that supplied by the licensee, for his own use as specified in the Schedules, which are based on the following classifications :—

(a) the consumption charges where energy is supplied by the licensee ;

Explanation.— For the purpose of this sub-section, “use of the premises by the consumer on whose name energy is supplied” means the basis of purpose for which the consumer in whose name supply has been released and measured by the meter installed at point of supply by the licensee, on which the consumption charges are billed as per the tariff, however, in huge industrial parks, commercial premises or malls where electricity is supplied at single point or as bulk consumers and further it is re-distributed as one of the utility service provided by the owner of the premises to the end users occupying the area on lease or rent or otherwise, whose purpose of use of electricity at the user’s end may vary categorically ;

(b) units of energy consumed by a person and energy produced through the—

- (i) Captive generation ;
- (ii) Co-generation ;
- (iii) Standby generation ;
- (iv) Renewable Energy ; or
- (v) Independent Power Producer (IPP) ;

(c) units of energy consumed which are not covered under clauses (a) and (b), that is, open access or other sources.

(2) Electricity duty shall not be levied on the consumption charges or energy consumed,—

- (i) by the State Government excluding the public undertakings ;
- (ii) by the Central Government excluding the public undertakings ;

(iii) for the purposes of, or in respect of a school or college or institution imparting education or training, students’ hostels, hospitals, nursing homes, dispensaries, clinics, public streets lighting, public water works, sewerage systems, public gardens including zoos, public museums, administrative offices forming whole or, as the case may be, a part of system run by any local bodies constituted under any law for the time being in force in the State of Maharashtra ;

(iv) by the Government hostels ;

(v) by any licensee, or by any other person engaged in the business of supplying electricity to the public under the Electricity Act, for the purposes directly connected with construction, maintenance, operation of any transmitting and distributing system, including the losses incurred therein ;

(vi) by any generating company for the purposes directly connected with construction, maintenance and operation of generating plant ;

(vii) where the energy is generated by any person for the purpose of supplying it for the use of vehicles or vessels ¹[* * * *] ;

(viii) where the electricity is generated at a voltage not exceeding 100 volts.

(3) Notwithstanding anything contained in sub-section (2), in respect of the premises used for residential purposes there shall be levied and paid to the State Government an electricity duty on the consumption charges as per Schedule A.

4. Power to exempt electricity duty.— Subject to the conditions as it may impose, the State Government may, if considers it necessary in the public interest so to do, by notification in the *Official Gazette*, exempt, prospectively or retrospectively, the electricity duty on the consumption of energy, in the whole or any part of the State, in respect of any class of premises or purposes, in such areas and for such period as may be specified therein, or in respect of energy consumed up to a specified limit, from the payment of the whole or any part of the electricity duty payable as per the Schedules, having regard to—

¹ These words were deleted by Mah. 13 of 2024, s. 2.

(i) the availability and price of energy prevailing therein and to the state of industrial or agricultural development, educational, medical aid, facilities, social conditions, and

(ii) the various policies and need, and conditions of overall development in the areas declared by general or special order, specified in this behalf :

Provided that, nothing contained in this Act shall affect any order issued in this regard before the commencement of this Act, and such order shall continue to be in force till the period mentioned therein expires, and where such period is not mentioned, any further order is issued in that respect under the provisions of this Act.

5. Power to modify rates of electricity duty.— The State Government may, by notification in the *Official Gazette*, subject to such terms and conditions as may be specified therein, modify the rates of electricity duty in respect of such class of consumers, such type of generation, in such areas and for such period as specified.

6. Payment and recovery of electricity duty.— (1) Every licensee shall collect and pay to the State Government at the time and in the manner prescribed, the proper electricity duty payable under this Act, based on—

(i) the consumption charges in respect of energy supplied by him to consumers classified under clause (a) of sub-section (1) of section 3, as per Schedule A;

(ii) the units of energy consumed in respect of energy supplied by wheeling to the consumers availing open access facility classified under clause (c) of sub-section (1) of section 3, as per Schedule C and also as per prevailing rates of consumption charges of distribution company or licensee which are mentioned in Schedule A.

(2) The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied or wheeled by him, and shall be a debt due by him to the State Government :

Provided that, where the licensee has been unable to recover his dues for the energy supplied or wheeled by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(3) Every person, who falls under clause (b) of sub-section (1) of section 3, who consumes the energy fully or partly for his own use or supplies to any other person or persons, shall pay to the State Government, at the time and in the manner prescribed, the proper electricity duty payable under this Act in respect of the energy consumed by him or by the consumers to whom he has supplied energy, as per Schedule B. He may recover the portion of the electricity duty on the energy consumed by the other person or persons to whom he has supplied energy.

(4) Every person, not being a licensee or generating company, who falls under clause (c) of sub-section (1) of section 3, consumes energy and utilises fully or partly for his own use or supplies to any other person or persons, shall pay to the State Government, through the licensee, at the time and in the manner prescribed, the proper electricity duty payable under this Act in respect of energy consumed by him or by the consumers to whom he has supplied energy, as per Schedule C. He may recover the portion of the electricity duty on the energy consumed by the other person or persons to whom he has supplied the energy :

Provided that, where a person falling under sub-section (3) or sub-section (4) has been unable to recover his dues for the energy supplied by him to any other person or persons, he shall be liable to pay the duty in respect of the energy so supplied.

(5) Nothing contained in sub-sections (3) and (4) shall apply if the energy is supplied to the licensee.

(6) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee, or as the case may be, the person supplying energy, may, without prejudice to the right of the State Government to recover the amount under section 11, deduct such amount of electricity duty from the amount, if any, on account of deposit or refund due, with the licensee or the person supplying energy, after giving not less than seven clear days' notice in writing to such consumer or person to whom energy is supplied, cut off the supply of

energy to such consumer or person, if the dues are not recoverable from the deposit or refund available with him; and he may, for that purpose, exercise the powers conferred on a licensee by sub-section (1) of section 56 of the Electricity Act, for the recovery of any charge or sum due in respect of consumption charges on the energy consumed.

(7) The licensee shall be entitled to a rebate of such amount as may be determined by the State Government, from time to time, regard being had to the cost of collection of the duty incurred by such licensee.

(8) Notwithstanding anything contained in the foregoing sub-sections, where the State Government is satisfied that there is a *bona fide* mistake, on the part of any licensee or a person supplying energy to the consumers or consuming energy for his own use, in paying the proper electricity duty, on account of wrong meter reading or misclassification of consumption falling under any particular Part or clause in the Schedule, the State Government may, at any time, by an order, waive or write-off, with retrospective effect, the recovery of the amount of the electricity duty or any part thereof due at the proper rate and the amount of interest thereof, if any, payable for delayed payment under section 11.

7. Licensee, etc., to keep books of accounts and submit returns.— Every licensee, and every person consuming energy, who falls under sub-section (1) of section 3 shall, save in respect of the energy exempted from the electricity duty under sub-section (2) of section 3, keep books of accounts in the prescribed form and submit to the State Government or to the officer appointed by the State Government in this behalf the returns in such form and at such times as may be prescribed, showing the units of electricity consumed by him, or as the case may be, supplied by him to each consumer, and the amount of the duty payable thereon and recovered or paid by him under section 6.

8. Appointment of Electricity Duty Inspectors.— (1) The State Government may, by notification in *Official Gazette*, appoint any person as it thinks fit, having the prescribed qualifications to be Electricity Duty Inspectors for the purposes of this Act.

(2) The Electricity Duty Inspectors appointed under sub-section (1) shall work under the control of the Electrical Inspector.

(3) Every Electricity Duty Inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (45 of 1860).

9. Powers of Electricity Duty Inspectors.— (1) Subject to the provisions of any rules made by the State Government in this behalf, an Electricity Duty Inspector may—

(i) require production for inspection of such books and records as may be necessary for ascertaining or verifying the amount of electricity duty leviable under this Act ;

(ii) enter and search any premises where energy is, or is believed to be supplied for the purpose of—

(a) verifying the statements made in the books of accounts kept, and returns submitted under section 7 ;

(b) checking, reading and testing of meters ;

(c) verifying the particulars required in connection with the levy of electricity duty;

(iii) exercise such other powers and perform such other duties as may be necessary for carrying out the purposes of this Act and the rules made thereunder.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (2 of 1974).

10. Appellate Authority.— (1) Where any question arises as to the Part or clause in the Schedules under which category consumption of energy falls, or where the energy is consumed for different utilization purposes, what portion of consumption shall be governed by such Part or clause, the question shall be referred for decision to such authority, as the State Government may, by

notification in the *Official Gazette*, specify, for the whole or any part of the State. The authority after such inquiry, as it deems fit, shall record its decision.

(2) The decision recorded by the authority under sub-section (1) shall, subject to any appeal under sub-section (3) to, or revision under sub-section (4) by, the State Government, and the order of State Government in such appeal or revision, be final.

(3) An appeal against the decision of the authority under sub-section (1) shall lie to the State Government and such appeal shall be made within sixty days from the date of the decision.

(4) Where no appeal is made under sub-section (3), the State Government may, at any time, *suo motu*, for the purpose of satisfying itself as to the legality or propriety of the decision of the authority under sub-section (1), call for and examine the records of the case. If it appears to the State Government that any decision so called for required to be modified, annulled or reversed, the State Government may, after giving a person affected thereby, an opportunity of being heard, pass such order thereon as it thinks just.

11. Applicability of interest in case of delayed payment.— (1) Any sum due on account of electricity duty, if not paid to the State Government at the time and in the manner prescribed, shall be deemed to be in arrears, and thereupon, interest on such sum shall be payable at the rate of eighteen per cent. per annum for the first three months immediately after the time such sum has become due, and thereafter at the rate of twenty four per cent. per annum till such sum is paid; and the sum together with any interest thereupon, shall be recoverable either through a civil court or as an arrear of land revenue—

(i) if the sum was payable under sub-section (1) of section 6, either from the consumer, or, subject to the proviso to sub-section (2), from the licensee, at the option of the State Government or any officer authorised by the State Government in this behalf ;

(ii) if the sum was payable under sub-section (3) of section 6, either from the consumer or from the person supplying energy and consuming fully or partly for his own use, or as the case may be, supplying to other person, at the option of the State Government or any officer authorised by the State Government in this behalf.

(2) Where the consumer or, as the case may be, the licensee or a person other than the licensee, or generating company who falls under sub-section (3) or sub-section (4) of section 6, is liable to pay electricity duty, penalty and interest, and if he makes payment of the amount which is less than the aggregate of the amount of electricity duty, penalty and interest, the amount so paid shall be first adjusted towards the amount of interest, thereafter the balance if any, towards the amount of penalty and thereafter the balance if any, towards the amount of electricity duty.

(3) The State Government may, by general or special order, waive the whole or any part of interest or penalty under this section in such circumstances, subject to such terms and conditions and for such period as may be prescribed.

(4) The State Government may, by general or special order, refund the whole or any part of electricity duty collected from the consumer who is eligible for exemption of electricity duty under the Act or various schemes of the Government.

12. Offences and penalties.— (1) If any person,—

(a) fails to keep books of accounts or to submit returns in accordance with the provisions of section 7 and the rules made in that behalf under section 15 ; or

(b) contravenes any rule made under this Act ; or

(c) wilfully obstructs the Electricity Duty Inspector in the exercise of the powers conferred upon him by or under this Act, he shall, on conviction, be punished with fine which may extend to ten thousand rupees.

(2) No complaint in respect of the offence committed under sub-section (1) shall be entertained unless it is filed by the Electricity Duty Inspector.

13. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time, when the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided under this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purposes of this section,—

(a) “Company” means a body corporate and includes firm, association of persons or body of individuals whether incorporated or not; and

(b) “Director” in relation to a firm, means a partner in the firm, and in relation to any association of persons or body of individuals, means any member controlling the affairs thereof.

14. Protection of action taken in good faith.— No suit, prosecution or other legal proceeding shall lie against any person for anything which is, in good faith done or intended to be done under this Act.

15. Power to make rules.— (1) The State Government may, by notification in the *Official Gazette*, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may,—

(a) Prescribe the time and manner of payment of electricity duty, for—

(i) due date of payment of electricity duty ;

(ii) payment of electricity duty by installments ;

(iii) the circumstances in which and conditions subject to which and the period for which deferment of payment of electricity duty may be allowed under section 6 ;

(b) prescribe the procedure for securing any concession or exemption under the Act ;

(c) prescribe the form of the books of accounts to be kept, and the time at which, the form in which and the officers to whom the returns required by section 7 to be submitted ;

(d) prescribe the qualifications of Electricity Duty Inspectors under sub-section (1) of section 8 ;

(e) prescribe the rules, if any, subject to which the Electricity Duty Inspectors may exercise the powers under sub-section (1) of section 9 ;

(f) prescribe the procedure for installation and the checking, reading and testing of meters ;

(g) prescribe the procedure for referring question to the authority, and for filing an appeal or revision to the State Government against the decision of such authority ;

(h) prescribe the procedure and the period of limitation for claiming refund of the amount of electricity duty paid in excess of the amount payable by the consumer under this Act ;

(i) fee for supply of copies of any documents under this Act ;

(j) to provide for giving effect to the provisions of this Act.

(3) All rules made under this Act shall be subject to the condition of previous publication.

(4) Every rule made under this Act shall be laid, as soon as may be, after it is made, before each House of the State Legislature, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the session or sessions immediately following, both Houses agree in making any modification in any rule or both Houses agree that rule should not be made, and notify their decision to that effect in the *Official Gazette*, the rule shall, from the date of publication of such notification, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

¹[15A. **Removal of doubt.**— 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.]

16. Repeal and savings.— On and from the appointed day, the Maharashtra Electricity Duty Act, (XL of 1958) shall stand repealed :

Provided that, the repeal shall not affect,—

(a) anything done or any action taken or purported to have been done or taken including any rule, notification, order or notice made or issued under the law so repealed ; or

(b) any appointment, confirmation or declaration made or any authorization or exemption granted or any document or instrument executed and any direction given under the law so repealed ; or

(c) any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty as aforesaid ; and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty may be imposed as if this Act had not been enacted :

Provided further that, subject to the preceding proviso, rates of duty or interest prescribed, rules or forms framed under the provisions of the Maharashtra Electricity Duty Act, (XL of 1958) and any appointment of Electricity Duty Inspectors made under any of the repealed provisions shall be deemed to have been prescribed, framed or made under the corresponding provisions of this Act, shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

17. Power to remove difficulties.— (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purposes of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

¹ This section was inserted by Mah. XIII of 2024, s. 3.

SCHEDULE A

Electricity Duty on Consumption Charges

(See sections 3 and 6)

Sr. No.	Tariff-Category of electricity bill	Purpose of utilisation of electricity supplied to various categories of consumers.	Rate.
(1)	(2)	(3)	(4)
	PART A— RESIDENTIAL	As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission-	At such rate or rates not exceeding twenty per cent. Of the consumption charges, as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i> , specify.
		(i) Residential-Individual BPL (Below Poverty Line) ;	
		(ii) Residential-Individual non-BPL;	
		(iii) Residential common facilities within complex like lights, water, lift, recreation or community hall, club, gymnasium, swimming pool, etc. ;	
		(iv) Residential students' hostels, working women's or men's hostels ;	
		(v) Residential-Hostels or Homes for destitute, physically or mentally challenged, Old-age, Orphanages, Rescue Homes, Asylum, <i>Dharamshala</i> ;	
		(vi) Religious place of worship ;	
		(vii) Telephone booths run by physically challenged persons;	
		(viii) Categorised under Residential but for social cause ;	
		(ix) Any other premises not covered above.	

(1)	(2)	(3)	(4)
2	PART B— COMMERCIAL	<p>As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission-</p> <p>(i) Business or Commercial Establishments-Corporate or Administrative Offices or Shops or Shopping Malls or Showrooms, Banks, ATMs, etc.;</p> <p>(ii) Common facilities in Business or Commercial Establishments like lighting, lifts, security, fire-fighting, waterpumping ;</p> <p>(iii) Community Centers-Marriage, Community, Seminar, Exhibition, Meeting or Town Halls ;</p> <p>(iv) Public entertainment-Cinemas, Theatre, Studios, Multiplexes, Leisure or Recreation places, etc. ;</p> <p>(v) Hospitality - Hotels, Guest-Houses, Tourism Centers, Restaurants, Ice-cream Parlours, Coffee Shops, Fast Food Centers or stalls, etc.;</p> <p>(vi)Communication- Telephone Exchanges, Mobile Towers, Satellite Antennas, Public Call Centers or Booths, TV or Radio Stations, Internet or Cyber Cafes, etc.;</p> <p>(vii)Service oriented-Beauty Parlours, Saloons, Service or Repair Centers, Laundries, Garages, Tailoring, Call Centers, etc.;</p> <p>(viii) Institutes Educational, Training ;</p> <p>(ix) Health activitiesSports Clubs, Health Clubs, Gymnasium, Swimming Pools, etc.;</p>	<p>At such rate or rates not exceeding thirty per cent. of the consumption charges, as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i>, specify.</p>

(1)	(2)	(3)	(4)
		<p>(x) Construction - New or Renovation of Buildings, Structures, Infrastructures, Roads, Aerodromes, Tunnels, Utilities, etc.;</p> <p>(xi) External Illuminations of Monumental or Heritage or Historical Buildings, structures, places, etc.;</p> <p>(xii) Science and Research – Research and Development Centers, laboratories, Aquacultures, Fisheries, Sericulture, Cattle Breeding, Insemination;</p> <p>(xiii) Aquaculture, Sericulture, Fisheries ;</p> <p>(xiv) Hospitals, Clinics, Dispensaries, Pathological Laboratories or Diagnostic Centers or Radiological Imaging Centers, etc. ;</p> <p>(xv) Information Technology (IT)— Software Development, Data Processing, etc. not recognised under Industry category and not having such status given by the Government ;</p> <p>(xvi) Premises rented or leased by the consumer along with electricity as an Utility Service ;</p> <p>(xvii) Categorised under Commercial but for social cause ;</p> <p>(xviii) Any other establishment not covered above.</p>	
3	PART C— AGRICULTURAL	<p>As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission-</p> <p>(i) Pumping ;</p>	<p>At such rate or rates not exceeding thirty per cent. of the consumption charges, as the State Government may, either prospectively or retrospectively,</p>

(1)	(2)	(3)	(4)
		<p>(ii) Poultry ;</p> <p>(iii) High-Tech Green Houses, Tissue Cultures, Mushrooms, etc. ;</p> <p>(iv) Floriculture, Horticulture, Nurseries, Plantations ;</p> <p>(v) Cane Crusher, Fodder cutter etc. for agricultural process and self-use but not applicable to oil mill, flourmill, etc. ;</p> <p>(vi) Cold-storages, Precooling ;</p> <p>(vii) Categorised under Agricultural but for social cause;</p> <p>(viii) Any other agricultural activity not covered above.</p>	by notification in the <i>Official Gazette</i> , specify.
4	PART D— TEMPORARY	<p>As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission—</p> <p>(i) Religious electrical installation provided with temporary electric supply ;</p> <p>(ii) Categorised under ‘Temporary’ but for social cause;</p> <p>(iii) Any electrical installation other than religious, provided with temporary electric supply.</p>	At such rate or rates not exceeding thirty per cent. of the consumption charges, as the State Government may, by notification in the <i>Official Gazette</i> , specify.
5	PART E— ADVERTISEMENTS AND HOARDINGS	<p>As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission—</p> <p>Advertising—</p> <p>Advertisement or Sign Boards, Hoardings, etc.</p>	At such rate or rates not exceeding thirty per cent. of the consumption charges, as the State Government may, by notification in the <i>Official Gazette</i> , specify.

(1)	(2)	(3)	(4)
6	PART F— INDUSTRIAL	<p>As per the Tariff Schedule of the Maharashtra Electricity Regulatory Commission-</p> <p>(i) Flour Mill, Dal Mill, Rice Mill, Poha Mill, Masala Mills, Saw Mills, Power Looms including other allied activities like, Warping, Doubling, Twisting, etc.;</p> <p>(ii) Ice Factory, Ice- cream Manufacturing Units, Milk Processing or Chilling Plants (Dairy);</p> <p>(iii) Engineering workshops, Engineering Goods Manufacturing units, Printing Press, Transformer repairing workshops;</p> <p>(iv) Mining, Quarry and Stone Crushing units;</p> <p>(v) Garment Manufacturing Units;</p> <p>(vi) LPG or CNG bottling plants, etc.;</p> <p>(vii) Sewage Water Treatment Plants or Common Effluent Treatment Plants, owned, operated, managed, by the Association situated within the industrial area only;</p> <p>(viii) Information Technology (IT) – IT Parks, Software Development, Data Processing, etc., recognised under the ‘Industry’ category and having such status given by the State Government;</p> <p>(ix) Categorised under ‘Industrial’ but for social cause;</p> <p>(x) Category or categories as classified by the</p>	<p>At such rate or rates not exceeding fifteen per cent. of the consumption charges, as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i>, specify.</p>

(1)	(2)	(3)	(4)
		Department of Industries of the Government of Maharashtra under 'Industrial Policy';	
		(xi) Any other industry not covered above.	

¹[* * * * *]

¹ This entry was deleted by Mah. 13 of 2024, s. 4.

SCHEDULE B

Electricity Duty on Consumption Charges

(See sections 3 and 6)

Consumption of power produced from-	Utilisation purposes	Rate
(i) Captive Power,	(i) Self-use	At such rate or rates not exceeding one hundred fifty <i>paise</i> per unit, as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i> , specify.
(ii) Power from Co-Generation,		
(iii) Stand by Generation,		
(iv) Power from specify. Renewable Energy,		
(v) Independent Power Producer (IPP).	(ii) Supply to other person or persons.	Prevailing rates of Distribution Company or Licensee as per Schedule A, as the State Government may, either prospectively or retrospectively, by notification in the <i>Official Gazette</i> , specify.

SCHEDULE C

Electricity Duty on Consumption Charges

(See sections 3 and 6)

Sr. No.	Generation Category	Utilisation purposes	Rate
1.	Open	(i) Self-use	Prevailing rates of Distribution Company or Licensee as per Schedule A, as the State Government may, either prospectively or retrospectively,
2.	Other	(ii) Supply to other person or persons.	by notification in the <i>Official Gazette</i> , specify.