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GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7-22-86/LA

The Goa, Daman and Diu Electricity Duty Act, 1986 (Act 7 of 1986), which was passed by the Legislative Assembly and assented to by the Administrator on 8-10-1986 is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 13th October, 1986.

The Goa Electricity Duty Act, 1986

(Act No. 7 of 1986) [8-10-1986]

AN

ACT

To provide for the levy of a duty on consumption of electrical energy in the Union territory of Goa, Daman and Diu.

Whereas it is expedient to provide for the levy of a duty on consumption of electrical energy in the Union territory of Goa, Daman and Diu;

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty- seventh Year of the Republic of India as follows:—

1.Short title, extent and commencement.— (1) This Act may be called the Goa [1][Omitted] Electricity Duty Act, 1986.

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

(a)"Chief Electrical Engineer" means the Chief Electrical Engineer of the Government and includes his duly authorized representative;

(b)"Consumer" means the owner or occupier of the premises which are for the time being connected for supply of energy with the distribution system belonging to the Government and in whose name the installation stands registered;

(c)"Department" means the Electricity Department of the Government;

(d)"Duty" means a duty levied on consumption of electrical energy;

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(e)"Government" means the Government of Goa, Daman and Diu;

(f)"Energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

(g)"licensee" means any person licensed under Part II of the Indian Electricity Act, 1910 (Central Act 9 of 1910), to supply energy and includes any person who has obtained the sanction of the Government under section 28 of that Act, the Central Government or the Government when it is engaged in the business of supplying energy;

(h)"new industrial undertaking" means any industrial undertaking which—

(i)is not formed by the splitting up or the reconstruction of business already in existence; or

(ii)is not formed by transfer to a new business, of a building, machinery or plant previously used for any purpose; and

(iii)which begins or has begun to manufacture or produce articles for the first time on or after the commencement of this Act, or at any time within a period of five years immediately preceding such a commencement;

(j)"person" means a person consuming electrical energy;

(k)"prescribed" means prescribed by rules made under this Act;

(l)"Schedule" means the Schedule to this Act;

(m)"Union territory" means the Union territory of Goa, Daman and Diu.

3.Duty on units of energy consumed.— (1) Subject to the provisions of sub-section (2), there shall be levied and paid to the Government on the units of energy consumed, a duty at the rates specified in the Schedule.

[2][Provided that the Government may, by notification in the Official Gazette, levy a duty at such other rate or rates or at a flat rate for all types of consumers but not exceeding the maximum rates as specified in the said Schedule.]

(2) No duty shall be leviable on the units of energy consumed—

(i)by the Government (save in respect of premises used for residential purposes);

(ii)in respect of a hospital, or nursing home or dispensary, each of which when not maintained for private gains;

(iii)where the energy generated is at a voltage not exceeding 100 volts;

(iv)in respect of such industrial or agricultural purposes (other than residential or office purposes) in such areas and subject to such terms and conditions and for such period as the Government may, having regard to the need and conditions of industrial and agricultural development in the areas, by general or special order, specify in that behalf:

Provided that the Government may, either prospectively or retrospectively, by notification in the Official Gazette, exclude—

(a)any areas aforesaid or any part thereof (regard being had to the price of energy prevailing therein and to the state of industrial development thereof); or

(b)any new industrial undertaking, as may be specified in this behalf by the Government in such notification; and thereupon the provision of this clause shall not apply in those areas or part thereof or in relation to such new industrial undertakings.

4.Payment of duty.— (1) Every person shall pay the proper duty to the Government at such time and in such manner as may be prescribed.

(2)Where any person fails or neglects to pay the duty, at the time and in the manner as prescribed, the Department may, without prejudice to its right to recover the amount under section 9, deduct such amount of electricity duty from the amount, if any, deposited by the consumer with the Department, after giving not less than seven days' clear notice in writing to such person, cut off the supply of energy to such person; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910 (Central Act 9 of 1910), for recovery of any charge or sum due in respect of energy generated by such person.

(3)Every person other than a licensee who generates energy for his own use shall pay to the Government at the time and in the manner prescribed, the proper duty payable under this Act on the units of energy consumed by him.

(4)Notwithstanding anything contained in the foregoing sub-sections, where the Department is satisfied that there is a bonafide mistake on the part of a person in paying the proper duty, on account of wrong meter reading or misclassification of consumption falling under any particular part or clause in the Schedule, the Department may, at any time, by order and with prior approval of the Government, waive or write off, with retrospective effect, the recovery of the amount of the duty or any part thereof due at the proper rate and of the amount of interest, if any, payable for delayed payment under section 9.

5.Person consuming energy, etc. to keep books of account and submit returns.— Every person who is liable to pay proper duty under sub-section (3) of section 4 shall, save in respect of energy exempt from duty under sub-section (2) of section 3, keep books of account in the prescribed form and submit to the Department, returns in such form and at such times as may be prescribed, showing the units of energy consumed by him and the amount of the duty payable thereon and recovered or paid by him under section 4.

6.Power to exempt.— Subject to such conditions as it may impose, the Government may, if it considers it necessary in the public interest to do so, by notification in the Official Gazette, exempt whether prospectively or retrospectively, the consumption of energy in the whole or any part of the Union territory, in respect of any class of premises or purposes or class of consumers or in respect of energy consumed upto a specified limit, from payment of the whole or any part of the duty payable under this Act.

7.Inspecting Officer.— (1) Any Officer of the Electricity Department not below the rank of an Assistant Engineer shall be Inspector for the purposes of this Act.

(2) Every Inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act 45 of 1860).

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8. Powers of Inspector.— (1) Subject to the provisions of any rules made by the Government in this behalf, the Inspector may—

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

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

(a)verifying the statements made in the books of accounts kept and returns submitted under section 5;

(b)testing the reading 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, or 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 (Central Act 2 of 1974).

9.Recoveries.— Any sum due on account of duty, if not paid 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 2 per cent per month till such sum is paid; and the sum together with any interest thereon, shall be recoverable either through a civil court or as arrears of land revenue.

10.Penalties.— If any person—

(a)fails to keep books of account or to submit returns in accordance with the provisions of section 5 and the rules made in that behalf under section 13; or

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

(c)wilfully obstructs an 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 one thousand rupees.

11.Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time 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 in this Act if he proves that the offence was committed without his knowledge or that he 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.

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Explanation.— For the purpose of this section—

(a)"company" means a body corporate and includes a firm or other association of individuals; and

(b)"director" in relation to a firm means a partner in the firm.

12.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.

13.Power to make rules.— (1) The Government may make rules not inconsistent with the provisions of the Act, for the purpose of carrying into effect the provisions 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 the duty under section 4;

form in which and the officers to whom the returns required by section 5 shall be submitted;

(c)prescribe the qualifications of Inspectors under section 7;

(d)prescribe the rules, if any, subject to which the Inspectors may exercise the power under section 8;

(e)provide that installation and the reading of meter and sub-meters;

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

(g)provide for charging fees for the supply of copies of any documents under the Act;

(h)prescribe the procedure for referring questions to the authority, and for filing an appeal to the Government against any decision of such authority under paragraph II of the Schedule;

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

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

14.Savings.— For the avoidance of doubt, it is hereby declared that nothing in this Act shall be taken to impose or authorise the imposition of, a tax on the generation and consumption of electricity which is —

(a)generated and consumed by the Government of India; or

(b)generated and consumed in the construction, maintenance or operation of any railway of the Government of India.

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SCHEDULE

(*See* section 3)

PART - A

I.

In respect of —

(i)Private houses, bungalows, clubs, hostels and hospitals run on non-commercial lines; charitable, education and religious institutions, etc. for lights, fans, radios, domestic heatings and other household appliances —

Units consumed per month	Paise/Unit
(a)for first 30 units	[3]20
(b)for next 120 units	[4]20
(c)for balance above 150 units	[5]20

PART - B

In respect of —

Shops, offices, railway-stations, hotels, restaurants, photographic studios, X-Ray installations, laundries, drycleaners, cinemas, theatres, A. I. R. Station and other commercial installations for lights, fans, radios, heating and other appliances—

Units consumed per month	Paise/Unit
(a)for first 30 units	[6]70
(b)for next 120 units	[7]70
(c)for balance above 150 units	[8]70

PART - C

In respect of —

General motive power service.

Units generated and consumed per month	Paise/Unit
All units (for L. T. consumers)	[9] 70
All units (for H. T. consumers)	[10]70

PART - D

In respect of —

Poultry, dairy, piggery, pisciculture, etc. for lights, fans, heating and other appliances —

Units consumed per month	Paise/Unit
All units	[11]20

PART - E

In respect of —

Irrigation pumping and agricultural purposes —

Units consumed per month	Paise/Unit
All units	[12]20

PART - F

In respect of —

Public lighting system including signal system, and park lighting belonging to local authorities such as Municipalities/Panchayats, etc.

Units consumed per month	Paise/Unit All units

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PART – G

[13][Deleted]

II. Where any question arises as to the part or clause in this Schedule under which any consumption of energy falls, or where the energy is consumed for different purposes, what portion of consumption should be governed by such part of clause, the question shall be referred for decision to such authority, as the Government may by

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

An appeal shall lie against such decision to the Government, which shall be made within sixty days from the date of the decision.

Where no such appeal is made, the 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, call for and examine the record of the case. If it appears to the Government that any decision so called for, should be modified, annulled or reversed, the Government may, after giving the person affected thereby an opportunity of being heard, pass such order thereon as it thinks just.

The decision recorded by the authority, subject to any appeal to, or revision by the Government, and the order of the Government in appeal or revision shall be final.

M. RAGHUCHANDER,
Secretary to the Government of Goa,
Daman and Diu, Law Department
(Legal Affairs).

Secretariat,
Panaji, Goa.
Dated 13th October, 1986.

1.The words “Daman and Diu” omitted vide Goa Act 20 of 2021.

2.Inserted by Goa Electricity duty (Amendment) Act, 2002 (Act No. 7 of 2002).

3.In place of figure [5], Figure [18] is substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008].Thereafter Figure [20] substituted by the Amendment Act 2012[Act 19 of 2012]

4.In place of figure [8], figure [18] substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [20] substituted by the Amendment Act 2012[Act 19 of 2012]

5.In place of figure [10], figure [18] substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [20] substituted by the Amendment Act 2012[Act 19 of 2012]

6.In place of figure [15], figure [58] is substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [70] substituted by the Amendment Act

2012[Act 19 of 2012]

7.In place of figure [15], figure [58] is substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [70] substituted by the Amendment Act 2012[Act 19 of 2012]

8.In place of figure [15], figure [58] is substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [70] substituted by the Amendment Act 2012[Act 19 of 2012]

9.For the figure [1] the figure [4] is substituted by Goa Electricity Duty (Amendment) Act, 2002 (Act No. 7 of 2002), thereafter by the Goa Electricity Duty (Amendment) Act, 2006 (Act No. 5 of 2006) this figure [4] is substituted by figure [5] and thereafter by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008] in place of figure [5], figure [58] is substituted Thereafter Figure [70] substituted by the Amendment Act 2012[Act 19 of 2012].

10.Figure 4 is substituted by figure [5] by Goa Electricity Duty (Amendment) Act, 2002 (Act No. 5 of 2006). Thereafter by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008] in place of figure [5], figure [58] is substituted. Thereafter Figure [70] substituted by the Amendment Act 2012[Act 19 of 2012]

11.In place of figure [5] , figure [18] is substituted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]. Thereafter Figure [20] substituted by the Amendment Act 2012[Act 19 of 2012]

12.Figure [1] is substituted by figure [2] by Goa Electricity duty (Amendment) Act, 2002 (Act No. 7 of 2002) and further by Goa Electricity Duty (Amendment) Act, 2006 (Act No. 3 of 2006) this figure is further altered with [5] in place of figure [4] Thereafter by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008] in place of figure. [5], figure [18] is substituted. Thereafter Figure [20] substituted by the Amendment Act 2012[Act 19 of 2012]

13.Part “G” Deleted by the Goa Electricity Duty (Amendment) Act, 2008 [Act No. 5 of 2008]

original part “G” read as follow: In respect of — Temporary supply for exhibitions or entertainments for private gains or for social functions or for any other purpose.

Capacity of generator	Rs./KVA/day	Any capacity 13