THE WATER (PREVENTION AND CONTROL OF POLLUTION) CESS RULES, 1978

MINISTRY OF WORKS AND HOUSING

NOTIFICATION

New Delhi, the 24th July, 1978

[1]**G.S.R. 378(E). -** In exercise of the powers conferred by section 17 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977), the Central Government hereby makes the following rules, namely : -

1. SHORT TITLE AND COMMENCEMENT.

(a) These rules may be called the Water (Prevention and Control of Pollution) Cess Rules, 1978;

(b) They shall come into force on the date of their publication in the

2. DEFINITIONS.

In these rules, unless the context otherwise requires : -

(a) "Act" means the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977);

(b) "assessing authority" means -

[2](i) in relation to a Union Territory, the Member Secretary of the Central Pollution Control Board [3][and in those Union Territories where Pollution Control Committees have been constituted by the Administrator/ Lt. Governor, a member nominated by the Administrator/Lt. Governor a member nominated by the Chairman thereof, and]

(ii) in relation to a State, the member-secretary of the State Board;

(c) "consumer" means a person of local authority by whom the cess under sub-section (I) of section 3 is payable under sub-section (2) of that section;

2 Substituted by Rule 2 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1991 published in the Gazette notification No. G.S.R. 504 (E), dt. 25.7.1991.

3 Substituted by Rule 2(a) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 notified vide notification G.S.R., 501 (E), Dated 6.7.1992 .

(d) "form" means a form annexed to these rules;

(e) "section" means a section of the Act'

(f) "State Government" , in relation to a Union Territory, means the Administrator thereof appointed under article 239 of the Constitution.

3. STANDARDS OF THE METERS AND PLACES WHERE THEY ARE TO BE AFFIXED.

(I) For the purposes of measuring and recording the quantity of water re-consumed, every consumer shall affix water meters, venturi meters or Orifice meters with integrators and recorders in conformity with the standards laid down by the Indian Standards Institution and where no standards have been laid down by that institution in conformity with such standards as may be specified by the Board.

(2) Whenever the meters referred to in sub-section (1) are not available, the consumer shall install Vee notches or rectangular, notches with indicators and records or pressure gauges and pumping installations, after obtaining the permission of the assessing authority.

(3) Every consumer shall provide a separate meter for assessing the quantity of water used for each of the four purposes mentioned in column (1) of Schedule II to the Act.

(4) The meters shall be affixed at the entrance of the water supply connections within the premises of the consumer or at any other place to be approved by the assessing authority, so that such meters are easily accessible for inspection and maintenance and for other purposes of the Act :

Provided that the place where the meter is affixed shall, in no case be at a point before which water has been tapped by the consumer for utilisation for any purpose whatsoever.

4. **FURNISHING OF RETURNS.**

[1][(1) Every consumer shall furnish on or before the 5th of every calendar month, to the assessing authority, a return in

[2][(2) If the Consumer fails to submit the return as specified in sub-rule (1) the assessing authority or the officer authorised in this regard shall issue a notice in

Form IA.]

[1] Renumbered by Rule 2 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R. 311 (E), dated 28.2.1992.

5. MANNER OF PAYMENT OF THE CESS TO THE CENTRAL GOVERNMENT AND THE TIME WITHIN WHICH IT SHALL BE PAID.

(1) Every State Government shall remit to the Central Government, the amount of cess collected from the consumer before the 10thday of the calendar month succeeding the month in which it is collected from the consumer.

(2) The amount of cess referred to in sub-rule (1) shall be remitted to the Central Government in the form of a bank draft in favour of the Pay and Accounts Officer, Ministry of Works and Housing, New Delhi in whose books of accounts, the receipt would be adjusted finally.

(3) On receiving the bank draft, the Ministry of Works and Housing shall remit through a Challan into the Reserved Bank of India, New Delhi, for the purpose of crediting under relevant Major Head.

6. REBATE.

Where a consumer installs any plant for the treatment of sewage or trade effluent, such consumer shall be entitled to the rebate under section 7 on and from the expiry of fifteen days from the date on which such plant is successfully commissioned and so long as it functions successfully.

[1][Provided that a consumer shall not be entitled to the rebate if he;

(a) Consumes water in excess of the maximum quantity specified in column (4) of the First Schedule appended to these rules for the category of industries specified in the corresponding entry in column (3) relating to the specified industry given in column (2) thereto, or

(b) Fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) or any of the standards laid down by the Central Govt. under the Environment (Protection) Act, 1986 (29 of 1986).]

[2][6A COLLECTION BY STATES/UNION TERRITORIES.

The Cess Collecting Authority of the State/Union Territory shall furnish a statement with the Central Government before the 10th day of the calendar month of January, April, July and October showing assessment of cess of specified industries, its collection and arrears.]

[1] Added by Rule 3 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 G.S.R. 311(E), dated 28.2.1992 published on 5.3.1992.

[2] Inserted by Rule 2(b) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 notified vide notification No. G.S.R. 501 (E), dated 6.7.1992.

7. POWERS TO BE EXERCISED BY THE OFFICERS OR THE AUTHORITY OF THE STATE GOVERNMENT UNDER SECTION 9.

The Officer or authority of the State Government specially empowered under section9 shall have in addition to the powers referred to in clauses (a) and (b) of than section, the powers to : -

(i) inspect the manufacturing process or plants of the consumer;

(ii) inspect the water supply systems and installations in the plant of the consumer;

(iii)inspect waste treatment system and installations in the plant of the consumer;

(iv)inspect the drainage system and installations, including storm water disposal in the plant of the consumer;

(v) call for and inspect records relating to the use and consumption of materials and water, and those relating to production, in the plant of the consumer; (vi)call for and inspect the records relating to the power consumption in the plant of the consumer; and

(vii)call for any other information or records relating to the supply, consumption and treatment of water in the plant of the consumer.

8. **AUTHORITY TO IMPOSE PENALTY UNDER SECTION 11.**

The authority to impose penalty under section 11 shall be the assessing authority.

9. **APPEAL.**

(1) Any consumer aggrieved by an order of assessment made under section 6 or by an order imposing penalty made under section 11 may appeal in Form II annexed hereto, to a Committee (hereinafter referred to as the appellate committee) consisting of -

(a) where the assessing authority is the member secretary of the Central Board , the Chairman of the Board, who shall be the Chairman of the Committee, and two members of that Board, to be nominated by the Chairman thereof; [1][and in those Union Territories where Pollution Control Committees have been constituted by the Administrator/Lt.Governor, the Chairman of such Committee and two members to be nominated by the Chairman thereof];

(b) where the assessing authority is the member secretary of the State Board, the Chairman of that Board who shall be the chairman of the Committee, and two members of that Board, to be nominated by the Chairman thereof.

1 Added by Rule 2(C) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, notified by notification No. G.S.R. 501 (E), dated 6.7.1992.

(2) Such appeal shall state the facts of the case and the grounds relied upon by the appellant for preferring the appeal and shall be accompanied by a copy of the order assessment made under section 6 or a copy of the order imposing penalty made under section 11, as the case may be.

(3) Such appeal shall be preferred within a period of thirty days from the date of communication of the order of assessment or the order imposing penalty on the appellant:

Provided that if the Chairman of the appellate Committee is satisfied that there was good and sufficient reason for the delay in preferring the appeal, he may, for reasons to be recorded in writing allow the appeal to be preferred after the expiry of the aforesaid period of thirty days and before the expiry of forty-five days from the date of communication of the order of assessment, or the order imposing penalty, on the appellant.

(4) Every appeal shall be accompanied by a fees of rupees fifty.

[No. Q-17013/1/78-EPC]
MIR NASRULLAH, Jt. Secretary

FORM I

(See rule 4)

Return regarding Water consumed during the month of …….

Name and Address of the Consumer	Purpose for which water consumed	Reading at the beginning of the first day of the calendar month under report	Reading at the end of the last day of calendar month under report	Quantity of water consumed in Kilo litres	If the meter was out of order the monthly average consumption of water for the previous 3 months of working	Quantity of water qualifying for rebate according to the assessee	Remarks (*)
1	2	3	4	5	6	7	8
1.	Industrial cooling spraying in mine pits or boilers feed	(i) from Municipal water supply mains (ii) from well/tubewell (iii) from canal (iv) from river					
2.	Domestic purpose	(i) from Municipal water supply mains (ii) from well/tubewell (iii) from canal (iv) from river					
3.	Processing whereby water gets polluted and the pollutants are easily bio-	(i) from Municipal water supply mains (ii) from well/tubewell (iii) from canal (iv) from river (v) from any other source					
4.	Processing whereby water gets polluted and the pollutants are not easily bio-degradable and	(i) from Municipal water supply mains (ii) from well/tubewell (iii) from canal (iv) from river (v) from any other source					

(*) for claiming rebate under Col.. 7 the assessee shall indicate in this column the analytical and other reports annexed to this return in support of this claim

Signature of the consumer
Name
Address

ANNEXURE TO FORM I

Report of Analysis to treated effluent showing performance of the treatment plant -For the month of ……

Sample collected on …….
Sample tested on ……..
By the laboratories……

S.No.	Polluting	Maximum	Concentration	Dates on which

	parameters as mentioned in the conditions imposed under consent granted under section 25/26 of the Water (Prevention	permissible limits or ranges allowed as per consent conditions	of range of parameters as per report	There was break down or failure of the plant	On which under performance was noticed
1	2	3	4	5	6

Signature …….
Date……..
Name……
Address…….

[1][FORM IA

[See rule 4(2)]
Name of the Board :

No. Dated

Notice under Section 5(2) of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977).

To,

Name and Address of the Consumer :
Assessment period

Whereas you were required to furnish a return as provided under sub-section (1) of Section 5 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977) read with sub-rule (1) of Rule 4 of the Water (Prevention and Control of Pollution) Cess Rules, 1978, by the 5th of _____

1Inserted by Rule 4 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R.311 (E), dated 28.2.1992.

And whereas you have filed to furnish the returns by the said date :

Now, therefore, you are hereby called upon to furnish the return within 7 days from the date of receipt of this Notice.

In case no return is received within the said period of 7 days, action will be taken for making assessment as per sub-section (1A) of section 6 of the aforesaid Act, ex-parte besides initiating any other legal action as per law against you.

Issuing Authority

Place: Name ……

Date : Address…….

……

FORM II

(See rule 9)

(FORM OF MEMORANDUM OF APPEAL)

Before……..(**)……(here mention the name and designation of the authority)

Memorandum of appeal under section 13 of the Water (Prevention and Control of Pollution) Cess Act, 1977.

Appeal No……..of 19…….

…….

…….

…….

(here furnish complete postal address) Vs.

……Appellant

…….

…….

…….

(here mentioned the name and designation of assessing authority)

……..Respondent

The appellant named above, begs to prefer this memorandum of appeal against the order dated…… passed by ……. on the following facts and grounds :

FACTS

(here briefly mention the facts of the case)

GROUND

(here mention the grounds on which the appeal is made)

1.
2.
3.
4.

PRAYER

In the light of what is stated above, the appellant respectfully prays that he/she/it may be exempted from the payment of Cess.

he/she/it may be allowed a rebate of 70 per cent as provided for in the Act and the amount of Cess reduced to Rs……

the amount of Cess has not been correctly assessed and that it may be reduced to Rs……..

the penalty imposed on him/her/it has been wrongfully imposed and should be set aside.

the penalty imposed on him/her/it is excessive and should be suitably reduced on the basis of the facts as stated.

2. The amount of Rs…….. (Rupees…….) as fee for this appeal has been paid to……vide receipt No……dated…….

Place : Signature of the Appellant

Date : Name

Address

[1][SCHEDULE

(See rule 6)

Sl. No.	**Name of Industry Category**		**Maximum quantity of Water**
1	**2**	**3**	**4**
1.	Ferrous Metallurgical	Integrated Iron & Steel	20 Cubic metres per tonne of finished steel
2.	Non-ferrous Metallurgical	(a) Copper Smelters of copper produced.	100 Cubic metres as per tome
		(b) Zinc Smelters	50 Cubic metres per tonne of Zinc metal produced
3.	Chemical	(a) Caustic Soda	
		(i) Mercury cell process	5 Cubic metres per tonne of caustic soda produced (excluding cooling water) and 5cubic metres per tonne of caustic soda produced for cooling water.
		(ii) Membrane Cell process	5 Cubic metres per tonne of caustic soda including cooling water
4.	Textile	(a) Manmade fibre	
		(i) Nylon & Polyester	170 Cubic metre per tonne fibre produced.
		(ii) Viscose rayon	200 Cubic metre pertone of fibre produced
5.	Paper	(a) Small Pulp and Paper	
		(i) Agro-residue based	200 Cubic metre tonne of paper
		(ii) Waste Paper based	75 Cubic metre tonne of paper
		(b) Large Pulp and Paper	
		(i) Pulp and Paper	250 Cubic metre per tonne of paper

Added by Rule 5 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R.311 (E), dated 28.2.1992

		(ii) Rayon grade Paper	200 Cubic metre per tonne of paper
6.	Fertilizer	(a) Straight nitrogenous fertilizer	15 Cubic metre per tonne of urea or equivalent produced
		(b) Straight phosphatic fertilizer (single super phosphate and Triple super phosphate) ex-including manufacture of any acid	2 cubic meter per tonne of single Super Phosphate/Triple Super Phosphate
		(c) Complex Fertilizer	15 cubic metre per tonne in

			case the primary product is nitrogenous fertilizer and 2 cubic meter per tonne in case the primary product is a phosphatic fertilizer
7.	Processing of animal or vegetable products industry including processing of milk, meat, hides and skins rubber all agricultural products and their waste	(a)Tanneries	30 cubic metre per tonne of raw hides
		(b)Natural rubber	6 cubic metre per tonne of
		(c)Starch, glucose and related products	10 cubic metre per tonne of maize crushed
		(d)Dairy	4 cubic meter per kilo litre of milk processed
		(e)Jute	1.5 cubic metre per tonne of jute produced
		(f)Sugar	2 cubic metre per tonne of cane crushed
		(g)Maltry	8.5 cubic metre per tonne of grain processed
		(h)Brewery	1 cubic meter per kilo of beer produced
		(i) Distillery	15 cubic metre per kilo litre of alcohol produced.

[No.1(14)/91-PL/CPA]

N.BAGCHI, Director Pollution

dated the 4th July, 1978.