

# Gujarat Green Cess Rules, 2011

GUJARAT

India

## Gujarat Green Cess Rules, 2011

### Rule GUJARAT-GREEN-CESS-RULES-2011 of 2011

- Published on 28 July 2011
- Commenced on 28 July 2011
- [This is the version of this document from 28 July 2011.]
- [Note: The original publication document is not available and this content could not be verified.]

Gujarat Green Cess Rules, 2011Published vide Notification No. GHU/2011/(98)/GST/I  
o/2011/526/E, dated 28.7.2011Last Updated 11th June, 2019No. GHU/2011/(98)/GST/I  
o/2011/526/E. - Whereas, the Government of Gujarat is satisfied that the circumstances exist which  
render it necessary to take immediate action to make the rules and to dispense with the previous  
publication thereof under the proviso to sub-section (3) of section 20 of the Gujarat Green Cess Act,  
2011 (Gujarat 3 of 2011);Now, Therefore, in exercise of the powers conferred by section 20 of the  
Gujarat Green Cess Act, 2011 (Gujarat 3 of 2011), the Government of Gujarat hereby makes the  
following rules, namely: -

#### 1. Short Title and Commencement.

(1)These rules may be called the Gujarat Green Cess Rules, 2011.(2)They shall come into force from  
the date of their publication in the Official Gazette.

#### 2. Definitions.

(1)In these rules, unless the context otherwise requires,-(a)"Act" means the Gujarat Green Cess Act,  
2011;(b)"Collector" means the Collector of Green Cess appointed under sub-section (1) of section  
8;(c)"Cess" means the green cess levied and collected under section 3 of the Act;(d)"Form" means  
the form appended to these rules;(e)"Inspector" means an Inspector of Green Cess appointed under  
sub-section (2) of section 8 of the Act;(f)"Section" means a section of the Act.(2)Words and  
expressions used but not defined in these rules shall have the same meanings respectively assigned  
to them under the Act.

#### 3. Manner, Rate and Payment of Tax.

(1)There shall be levied and collected a cess on generation of electricity, at the rate of two paise per  
unit of the electricity generated, except on generation of renewable energy by the generating

company at the generating station or at the captive generating plant or the stand by generating plant.(2)The cess shall be payable for each calendar month, which shall be paid by the 10th day of the next month of the month for which it is due, in the Government Treasury or electronically remitted into the State Bank of India or any Scheduled bank as may be specified by the Collector.Explanation. - In case of payment of cess by cheque, the date on which the amount of the cheque is actually transferred to the credit of the State Government shall be deemed to be the date of actual payment for the purpose of these rules.(3)Each generating company shall forward a copy of treasury challan or proof of electronical remittance, to the Collector and to the Inspector concerned specifying therein the registration number assigned to it under sub-rule (1) of rule 5, the period for which the payment is being made, units of energy generated and interest or penalty, if any, within 5 days of such payment.(4)On assessment, the difference of the amount of cess payable and paid, and the interest or the penalty, if any, shall be payable by the generating company within 10 days of the receipt of such order.

#### **4. Application for Registration.**

(1)Any generating company coming into existence after publication of these rules which intends to generate electrical energy in the State of Gujarat shall make an application in Form "A" to the Collector to grant registration within 90 days of the commencement of the generation of electrical energy.(2)Any generating company purchasing or acquiring any generating station or captive generating plant or stand by generating plant for the purpose of generating electrical energy in the State of Gujarat shall make an application in Form "A" to the Collector to grant registration within 90 days of such purchase or acquisition.(3)The existing generating companies shall make such application within 120 days from the date of publication of these rules in the Official Gazette.(4)If the application under sub-rule (1), sub-rule (2) or sub-rule (3) is submitted electronically, original documents thereof shall be submitted to the Collector within 10 days of the application so made.

#### **5. Grant of Registration Certificate.**

(1)On receipt of an application made under rule 4, the Collector may make such inquiry as he deems necessary and call for such further information as he thinks fit and if he is satisfied that the application is complete in all respect, he shall grant the application and issue the certificate of registration in Form "B".(2)Any generating company which has been granted the certificate of registration under sub-rule (1) for the installed capacity as shown in the certificate of registration shall make an application to the Collector within a period of 30 days whenever there is a change in the installed capacity.(3)Any generating company to whom the certificate of registration has been granted for the generating station or captive generating plant or stand by generating plant, sells or disposes of or discards the same, shall make an application to the Collector within 60 days, along with the original certificate of registration and necessary documents including a certificate from an engineer, specifying the date of sale or disposal or discarding of the plant. The Collector may deregister the generating company if he is so satisfied.

## **6. Exemption From Registration.**

- The Collector may grant exemption from obtaining registration to a generating company whose aggregate installed capacity of generation of electrical energy at the same premises does not exceed 1000 Kilowatts,

## **7. Reading and Testing of Generating Meters and Panels.**

(1) Every generating company shall allow the Collector or any person authorised by him in this behalf or the Inspector to enter any premises in which a meter or generator panels are installed or are believed to be installed, for the purpose of reading or for getting tested the various meters and generator panels. (2) Every generating company shall carry out testing of the meter, current transformer, potential transformer and site sealing of metering system of the generating station or captive generating plant or stand by generating plant, as the case may be, at any Government Distribution Companies' meter testing laboratory or at a laboratory accredited by the National Accreditation Board for Testing and Calibration Laboratory in accordance with directions issued by the Collector.

## **8. Maintenance of Books of Accounts and Submission of Returns.**

- Every generating company liable to pay cess under the provisions of the Act and the rules made thereunder shall keep and maintain books of monthly accounts in Form "C" containing the nature, quantity and calorific value, rate and total value of fuel used and submit a statement for every quarter ending on the 31st March, 30th June, 30th September and 31st December of every year, in the said form to the Collector by the tenth day of the following month, either physically or electronically. Explanation. - " Books of accounts" includes ledgers, day-books, cash books, account-books and other books, whether kept in the written form or as print-outs of data stored in a floppy, disc, tape or any other form of electro-magnetic data storage device.

## **9. Manner of Assessment of Cess .**

- The Collector may assess the units of generation and amount of cess, interest and penalty, if any, - (a) on six monthly basis, in cases where the aggregate installed capacity of the generating stations or the stand by plant or captive generating plant is 100 MW or more, and (b) on annual basis in other cases, considering the fuel consumed by the generating company for the generation of energy, the age of the generating plant, the rated capacity of the generating plant, the station heat rate and calorific value of the fuel used within 6 or 12 completed calendar months of the financial year. Such assessment shall be made before the completion of the subsequent three financial year.

## **10. Rate of interest on delayed payment of Cess.**

- The rate of interest on delayed payment of cess shall be at the rate of 18% per annum or at such rate which the State Government may by general or special order fix.

## **11. Procedure of Refund.**

(1)An application for the refund of the excess amount of the cess paid shall be made by the generating company to the Collector alongwith the original receipt of payment made, within twelve months from the date of such excess payment made.(2)On receipt of the application made under sub-rule (1), the Collector may call for such documents and necessary information as may be required by him, and may, if satisfied, pass an order for refund of excess amount of cess paid, during the period of one year prior to the date of the receipt of the application from the generating company.(3)If any amount is paid by the generating company is in excess of the cess assessed, in respect of any period, shall on an application made to the Collector, may be refunded by an order in Form "D" in favour of the generating company and a copy of the order shall be forwarded to the concerned Treasury Officer.

Form A(See rule 4)Application For Registration

### **1. Name and Address of the Applicant:**

### **2. Name and Address of the person Owing the generating set:**

### **3. Description of the place where the set is used or intended to be used :**

### **4. Description of generating set:**

(i)Make:(ii)Installed capacity:(iii)Firm capacity :(iv)Nature of fuel:

### **5. Date of Purchase or acquisition :**

(Furnish a copy of purchase bill or acquisition documents)

### **6. Date of Commencement of Generation : (Furnish a copy of commencement certificate)**

### **7. Details of Energy Meter :**

(i)Make :(ii)Sr.No.:(iii)Capacity :(iv)Dial MF :(v)CT Ratio:(vi)Multiply Factor (MF) :(vii)Final MF :(viii)Date of Sealing :(a)At Laboratory(b)At site

### **8. Average Daily Generation (i.e.Number of units of energy generated):**

### **9. Nature of fuel:**

**10. Purpose for which the set is used or intended to be used :**

**11. Remarks (Applicant may include more additional information):**

**12. Certificate No. & Date of energizing Permission of Electrical Inspector):**

**13. Details of generating Sets(including registration number) existed at the time of purchase or acquisition of the generating set referred to above, if any:**

Place: Signature

Date : Name and Designation of the Applicant

Seal and

Stamp of Office.

Form-B[See rule 5 (1)]Certificate of Registration

Certificate No..... Date :.....

An application for registration of Generating set of M/s. \_\_\_\_\_ received by this office for generation of electricity at \_\_\_\_\_ which has been taken on record and Registration No. has been allotted in respect of the generating set specified in the application, as under:-

Sr. No. Capacity of Generating Set Date of Purchase or Acquisition Registration No.

Note. - (1) This registration shall be valid for the generating sets as specified above. For each additional generating set a fresh registration shall be required to be obtained.(2)Quarterly return in the prescribed form (specimen enclosed) shall be furnished within 10 days after completion of the quarterly period ending on 30th June, 30th September, 31st December and 31st March of each year, to this office and to the Green Cess Inspector of the concerned District.(3)The amount of cess payable on the energy generated from generating sets shall be paid into the Government Treasury within 10 days after completion of each calendar month by monthly challan under the head of account" ..... " and the copy of the receipted challan shall be forwarded to this office under intimation to Green Cess Inspector of the.....\* ..... District.

No. /Office of the Collector of Green CessGujarat State,Block  
No. 18, 7th Floor,Udyog Bhavan, Sector-11,Gandhinagar-  
382017.

Chief Auditor,Collectorate of Green  
CessGujarat State,Gandhinagar.

Date: / /

2011.To,M/s.....Copy  
to:

# 1. The Under Secretary to the Government of Gujarat, Energy & Petrochemicals Department, Sachivalaya, Gandhinagar.

## 2. Inspector of Green Cess, \_\_\_\_\_ District for information and necessary actions.

\* Here specify the name of the District. Form C (See rule 8) Statement Showing the Generation of Electrical Energy Name of the Generating Company : Details of \_\_\_\_\_ KVA Generating set for the Month of \_\_\_\_\_

Date	Hours reading	Energy Meter Reading	MF	Units (KWH) generated	Nature of the fuel	Quantity of the fuel consumed	Calorific value	Rate of the fuel	Value of the fuel used
	Start Reading	Close Reading	Difference	Start Reading	Close Reading	Difference			

Total Units Generated during the Month :

Amount of Green Cess to be paid : Rs. .... /-

Amount of Green Cess paid : Rs. .... /- Date of payment: .....

Stamp and Seal of Office Signature

Note. - To be maintained by the generating company and submitted to the Collector, Gandhinagar and the Green cess Inspector concerned, alongwith with a copy of challan showing the payment of Cess. Form D [See rule 11(2)] Refund Order

Read: 1. Application of the ..... Dated the .....

2. Assessment Order, issued by the Inspector of Green Cess, ..... Dated the .....

In exercise of the powers conferred by sub-rule (2) of the rule 8 of the Gujarat Green Cess Rules, 2011 it is hereby ordered to refund of the sum of Rs. .... (Rupee. .... only) to the (\* Here write the name of the generating company ) being the amount of excess payment of cess made by them on electrical energy generated for the period from .to..... The Inspector of Green Cess, \* ..... is authorized to present the refund Bill in the concerned District Treasury. The above amount of refund should be debited to the head of account " ..... " as Deduct Receipt

No. / Office of the Collector of Green Cess Gujarat State, Block No. 18, 7th Floor, Udyog Bhavan, Sector-11, Gandhinagar- 382017. Collector of Green Cess Gujarat State

Date: ... / ..... / 20\* Here specify the name of the District. To, The Inspector of Green Cess, ..... \* ..... Encl: Original Challans-The enclosed Bill may be presented before \_\_\_\_\_ Treasury Officer. Copy f.w.cs. to;

**1. M/s.** \_\_\_\_\_

**2. The Accountant General, Rajkot**

**3. The Treasury Officer, \*** \_\_\_\_\_

Copy to;

**1. Order file**

**2. Case file**