

¹[SCHEDULE-I
(See section 3 (1) (a))
(Rates of duty payable by consumers other than those referred to in
section 2 (a) (i) and (ii).)

| Item No. 1 | Nature of consumption 2 | Rates of duty 3 |
|----------------------------|---|---|
| ²[PART I | | |
| (1) | For energy consumed by a consumer in respect premises used for residential and educational purposes - | |
| | (a) in rural areas; | 7.50 per cent. of consumption charges; |
| | (b) in urban areas. | 15 per cent. of consumption charges. |
| | <i>Explanation.</i> — “Educational purpose” means the purpose of imparting education by an approved school as defined in clause (2) of section 2 of the Gujarat Primary Education Act, 1947, a recognised school or a registered schools as defined <i>defined</i> in clause (q) or, as the case may be, clause (s) of section 2 of the Gujarat Secondary and Higher Secondary Education Act, 1972 or a University established by a law for the time being in force in the State, or a College affiliated to, or an insitution recognised or approved by, such University. | |
| (2) | For energy consumed by Hostels for students- | |
| | (a) in rural areas; | 7.5 per cent. of consumption charges; |
| | (b) in urban areas. | 11.25 per cent. of consumption charges. |
| (3) | For energy consumed by an industrial undertaking, other than energy consumed in respect of any of its premises used for residential purposes- | |
| | (a) where an industrial undertaking consumes high tension energy; | 15 per cent. of consumption charges; |
| | (b) where an industrial undertaking consumes exclusively low tension energy. | 10 per cent. of consumption charges. |
| | <i>Explanation I.</i> — Any energy consumed by an industrial undertaking for installation of any additional plants, machineries and equipments of such industrial undertaking shall be construed as energy consumed by such industrial undertaking. | |
| | <i>Explanation II.</i> — For the purpose of this item- | |
| | (a) “high tension energy” means any energy supplied, the voltage of which exceeds 650 volts under normal conditons; | |
| | (b) “low tension energy” means any energy supplied, the voltage of which does not exceed 650 voltage under normal conditions. | |
| (4) | For energy consumed in respect of any premises not falling under any of the items (1), (2) and (3) above. | 25 per cent. of cosumption charges. |

Explanation.— For the purposes of this PART, the expression “consumption charges” means the charges payable by a consumer to a licensee but shall not include any of the following charges, namely :-

- (i) Meter charges;
- (ii) Interest on delayed payment;

1. Schedules I and II were substituted by Guj. 17 of 1983, s. 4.
2. Part I was substituted by Guj. 8 of 2013, s. 5(1).

defined

SCHEDULE II

(see section 3 (1) (b))

(Rates of duty payable by consumers referred to in section 2 (a) (i) and (ii))

| Nature of consumption 1 | Rates of duty 2 |
|----------------------------|--------------------|
|----------------------------|--------------------|

PART-I

| | | |
|---|--|--------------------|
| (1) | For energy consumed by a consumer in respect premises used for residential and educational purposes- | |
| | (a) in rural areas ; | 10 paise per unit. |
| | (b) in urban areas. | 20 paise per unit. |
| <p>Explanation : "Educational purpose" means the purpose of imparting education by an approved school as defined in clause (2) of section 2 of the Gujarat Primary Education Act, 1947, a recognised school or a registered school as defined in clause (q) or, as the case may be, clause (s) of section 2 of the Gujarat Secondary and Higher Secondary Education Act, 1972 or a University established by a law for the time being in force in the State, or a College affiliated to, or an institution recognised or approved by, such University.</p> | | |
| (2) | For energy consumed for the use of- | 25 paise per unit. |
| | (a) (i) hall or (ii) auditorium used for commercial purpose or let out for any purpose, or | |
| | (b) (i) cinema house or (ii) theatre. | |
| (3) | For energy consumed by hotels including residential hotels, restaurants, eating houses and lodging and boarding houses. | 30 paise per unit. |
| (4) | For energy consumed by an industrial undertaking other than energy consumed in respect of any of its premises used for residential purposes. | 55 paise per unit. |
| <p>Explanation .— Any energy consumed by the industrial undertaking for installation of additional plants, machineries and equipment of such industrial undertaking shall be construed as energy consumed by the industrial undertaking.</p> | | |
| (5) | For energy consumed in respect of any premises not falling under any of the items (1) to (4) above. | 40 paise per unit. |

Explanation .— For the purposes of this PART, in determining the units of energy consumed, the losses of energy sustained in transmission or transformation by a licensee or any person who generates energy, before supply to a consumer, shall be excluded.]

1. Part I was substituted by Guj. 8 of 2013, s. 6 (1).