

No. : Chairman Discom / CE(CA-HQ) / F. ED / D. 117

Dated:- 30-06-21

ORDER

Sub:- Charging of Electricity Duty on consumption of self generated energy through captive solar power plants.

In light of notification no. F.12 (23)FD/ Tax/2015-219 dated 09.03.2015 & No. F.12(43) FD/Tax/2019-45 dated 01.08.2019 issued by Finance Department (Tax Division), GoR, Jaipur, Electricity Duty is chargeable @ Rs. 0.60 per unit (KWH) on consumption of self generated energy for any purpose in respect of energy generated by captive power generating plants other than by the Diesel Generating Sets.

The Finance Department vide notification no. F.12 (43)FD/Tax/2019-26 dated 10.07.2019 provided exemption from payment of electricity duty on the consumption of energy generated by him within the state from :

- (i) Solar Power Plants set up for his own use and;
- (ii) Solar power plant set up under RERC (connectivity and Net- Metering for Rooftop and Small Grid Interactive System) Regulation, 2015.

The above notification dated 10th July 2019 remained in force till 31.03.2020.

In this regard, matter have been examined by the Energy Department, GoR, Jaipur and clarified vide letter no. F.7 (01) Energy/2016 dated 27.04.2021 that in compliance of notification dated 10.07.2019 the electricity duty is chargeable from such type of consumers from 01.04.2020 onwards.

In view of above it is advised to ensure levy of electricity duty on the following w.e.f. 01.04.2020, if not levied so far;

- (i) Solar Power Plants set up for his own use and;
- (ii) Solar power plant set up under RERC (connectivity and Net- Metering for Rooftop and Small Grid Interactive System) Regulation, 2015.

The Method of charging electricity duty from solar power plants set-up for own use and solar plant set up under RERC (connectivity and Net- Metering for Rooftop and Small Grid Interactive System) Regulation, 2015 is illustrated with example enclosed at **Annexure 'A'**. The arrears for the period w.e.f. 01.04.2020 to 30.06.2021 (Billing month of May 2020 to July 2021), if any, may be recovered in three monthly installments from billing month August 2021 onwards.

Enc. As above.



(Dinesh Kumar)
Chairman, Discoms

Copy to the Managing Director, Jaipur/Ajmer/Jodhpur Discom, Jaipur/Ajmer/Jodhpur for information and compliance.



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Chairman, Discoms

Annexure 'A'

If a total generated units in a month is 'G', export unit in a month is 'E' and import unit in a month is 'I', then the charging will be done as under:-

When $C = (G - E) + I$

> When $G \geq C$

Electricity Duty = $0.60 C$

> When $G < C$

Electricity Duty = $0.60 G + 0.40 (C - G)$


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Chairman
DISCOMS