

## SCHEME-14

### **Special Rate of Electricity Duty @ 5% instead of 15% on Electric Furnace.**

Under Bengal Electricity Duty Act 1935, a consumer is liable to pay Electricity Duty @15% of net charge of energy consumed for the purpose of industrial or manufacturing process. However, where energy consumed for the purpose of electrolysis or heating in electric furnaces by Industrial Undertakings, electricity duty shall be charged @5% in place of 15% under sub-clause (ii) of clause (b) of article (2)] of Part B of the First Schedule under the Bengal Electricity Duty Act 1935.

This benefit is available to all types of units irrespective of size and location. The unit may be new or very old having electric furnace for industrial use. It is not required that the unit should be registered under any incentive scheme.

Special rate of duty as referred above shall not be admissible unless –

*“(i) the cost of energy consumed for the purposes of electrolysis or heating in electric furnaces is twenty per cent or more of the total cost of manufacture by electrolysis or heating in electric furnace, and*

*(ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and the total cost of manufacture by electrolysis or heating in electric furnaces.”*

We provide end-to-end services which includes purchase, installation and approval of energy meter and obtaining order from the concerned department and getting effect of special rate of Electricity Duty in the electricity bill.