GOVERNMENT OF INDIA
MINISTRY OF POWER

LOK SABHA
UNSTARRED QUESTION NO.1897
TO BE ANSWERED ON 22.09.2020

TAX IMPOSED ON ELECTRICITY CHARGES

1897. SHRI D.K. SURESH:

Will the Minister of POWER be pleased to state:

(a) the tax imposed on electricity charges by different States, State-wise;

(b) whether the Government has any proposal to unify taxes on electricity all over the country; and

(c) if so, the details thereof?

A N S W E R

THE MINISTER OF STATE (INDEPENDENT CHARGE) FOR POWER, NEW & RENEWABLE ENERGY AND THE MINISTER OF STATE FOR SKILL DEVELOPMENT & ENTREPRENEURSHIP

(SHRI R.K. SINGH)

(a) : The State-wise details of the duty/taxes/cess/surcharge imposed on electricity are provided at Annexure.

(b) & (c) : No, Sir. The Constitution of India empowers State Governments to impose Electricity Duty, subject to certain restrictions.

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ANNEXURE

ANNEXURE REFERRED TO IN REPLY TO PART (a) OF UNSTARRED QUESTION NO. 1897 TO BE ANSWERED IN THE LOK SABHA ON 22.09.2020

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Details of electricity duty/ taxes/ cess/ surcharge in various States / Union Territories

Sl. No.	Name of States / UTs	Domestic	Commer -cial	Agricul- tural	LT-Industry	HT- Industry	Railway Traction
1	Andaman & Nicobar Islands (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
2	Andhra Pradesh (2017-18)	6 P/KWh	6 P/KWh	Nil	6 P/KWh	6 P/KWh	6 P/KWh
3	Arunachal Pradesh (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
4	Assam(2018-19)	5%	5%	5%	5%	5%	5%
5	Bihar (2017-18)	6%	6%	4 P/KWh	6%	6%	6%
6	Chandigarh (2018-19)	9 P/KWh	11 P/KWh	Nil	11 P/KWh	11 P/KWh	-
7	Chhattisgarh (2017-18)	8%	12%	Nil	Upto 25 HP - 3% In excess of 25 HP upto 75 HP - 4% In excess of 75 HP upto 100 HP - 5% In excess of 100 HP upto 150 HP - 6%	20%	Nil
8	Dadra & Nagar Haveli(2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
9	Daman & Diu (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
10	Delhi (2017-18)	5%	5%	5%	5%	5%	5%
11	Goa (2018-19)	20 P/KWh	70 P/KWh	20 P/KWh	70 P/KWh	70 P/KWh	-
12	Gujarat (2017-18)	Rural areas - 7.5% Urban areas -15%	25%	Nil	10%	15%	Nil
13	Haryana(2017-18)	10 P/KWh	10 P/KWh	Nil	10 P/KWh	10 P/KWh	Nil
14	Himachal Pradesh (2018-19)	3%	8%	10%	Small Industry 2% Medium Industry 7%	11%	11%
15	Jammu & Kashmir (2017-18)	10%	10%	10%	10%	10%	10%
16	Jharkhand (2017-18)	Upto 250 KWh/Month - 20 P/KWh Above 250 KWh/Month - 24 P/KWh	Upto 250 KWh/Month - 24 P/KWh Above 250 KWh/Month - 30 P/KWh	2 P/KWh	5 P/KWh	5 P/KWh	15 P/KWh

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17	Karnataka (2017-18)	6%	6%	Nil	6%	6%	6%
18	Kerala (2018-19)	10%	10%	10%	10%	10 P/KWh	Nil
19	Lakshadweep (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
20	Madhya Pradesh (2018-19)	Upto 100 KWh/Month - 9% above 100 KWh/Month - 12%	Upto 50 KWh/Month - 9% In excess of 50 KWh/Month - 15%	Nil	Upto 150 HP - 9%	15%	Nil
21	Maharashtra (2017-18)	16%	21% additional tax - 9.04 P/KWh	Nil	9.3% additional tax - 9.04 P/KWh	9.3% addl. tax - 9.04 P/KWh	Nil
22	Manipur (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
23	Meghalaya (2017-18)	5 P/KWh	6 P/KWh	6 P/KWh	Upto15000 KWh/Month -5 paise /kwh Next 25000 KWh/Month - 4.5 paisa/kwh Above 40000 KWh/Month - 3 paisa/kwh		Nil
24	Mizoram (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
25	Nagaland (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
26	Odisha (2017-18)	4%	4%	2%	5%	8%	Nil
27	Puducherry (2018-19)	Nil	Nil	Nil	Nil	Nil	Nil
28	Punjab (2017-18)	13%	13%	13%	13%	13%	13%
29	Rajasthan (2018-19)	40 P/KWh wef 09.03.2011 Urban Cess 15 P/Kwh	40 P/KWh wef 01.09.2009 Water Cess 10 P/Kwh wef 09.03.2011 Urban Cess 15 P/Kwh	Metered Supply-4 P/KWh and Non-Metered Supply-425 P/kWh	40 P/KWh wef 01.09.2009 Water Cess 10 P/Kwh wef 09.03.2011 Urban Cess 15 P/Kwh	40 P/KWh Water Cess 10 P/Kwh Urban Cess 15 P/Kwh	Nil
30	Sikkim (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
31	Tamil Nadu (2017-18)	Nil	5%	Nil	5%	5%	Nil
32	Telangana (2018-19)	6 P/KWh	6 P/KWh	Nil	6 P/KWh	6 P/KWh	Nil
33	Tripura (2017-18)	Nil	Nil	Nil	Nil	Nil	Nil
34	Uttarakhand (2017-18)	up to 10 KW -15 P/KWh	up to 50 KW -15 P/KWh	up to 10 KW -15 P/KWh	up to 50 KW -20 P/KWh	50 P/KWh	Nil
		Above 10 Kw - 30 P/Kwh	Above 50 Kw - 30 P/Kwh	Above 10 Kw - 30 P/Kwh	50 KW to 75KW -40 P/Kwh		
35	Uttar Pradesh (2017-18)	5%	7.5%	7.5%	7.5%	7.5%	Nil

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36	West Bengal (2017-18)	Upto 300 KWh/Month - Nil Above 300 KWh/Month - 10%	Upto 150 KWh/Month - Nil >150 but <=500 KWh/Month - 10% >500 but <=1000 KWh/Month - 12.5% >1000 KWh/Month - 15%	Nil	Upto 500 KWh/Month - Nil >500 but <=2000 KWh/Month - 2.5% >2000 but <=3500 KWh/Month - 7.5% >3500 KWh/Month - 12.5%	15%	Nil

Note: 1. In Uttar Pradesh, electricity duty is charged as a percentage of rate charged.

2. In Kerala, electricity duty is charged on the energy charge only.

3. In Odisha, the ceiling of electricity duty will be upto maximum 200 P/Kwh and 15 percentum on the energy charges.

4. In Rajasthan, if domestic consumers consume less than 100 units per month, no urban cess will be charged.

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