

Jharkhand State Pollution Control Board

Standard Operating Procedures



Government of Jharkhand

Standard Operating Procedure –AS-IS

Name of Service Water Cess

Sub services:

Sub-service: Return

Previous Approval: _____ **Basis for approval**

| Steps | Verific ation | Documents/Information needed | Timelines | Contact Person |
|---|------------------|---|-----------|--|
| Applicant files return based on the category defined (Annexure III) to the Regional Office | - | <ul style="list-style-type: none"> • Reading of Water Consumed in Previous month • Purpose for which Water is consumed • Report of Analysis to treated effluent showing performance of the treatment plant • Other relevant details | | Mr BK Gupta, Research Assistant Mob: 9955989422 |
| Application is received by the Receiving Clerk (RC) at the corresponding Regional office and sent to the concerned officer (JEE/SA/ASO) for examination | - | - | 2 | - |
| The application & other relevant documents are examined by the Concerned Officer (JEE/SA/ASO) and sent to the Regional Officer (RO) | - | - | 3 | Regional Officer |
| If application is incomplete, he will raise clarification to the unit | - | - | 3 | - |
| If documents are found in order, the Application is sent to RC at Head office and sent to the Officer (JEE/SA/RA) for examination | - | - | 2 | Head office: 0651-2400851 |
| After examination, the Officer sends it online to the respective Section Head (EE/AEE) | - | - | 7 | Head office: 0651-2400851 |
| If application is incomplete, he will raise clarification to the unit | - | - | 7 | Head office: 0651-2400851 |
| If the application is found in order, the Section Head instructs the officer below him (JEE/SA/RA) to prepare draft water cess certificate; The same is sent back to Section Head | - | - | 10 | Head office: 0651-2400851 |

| | | | | |
|---|---|---|----|-----------------------------------|
| Section head sends it to the Cess Assessing Authority i.e. Member Secretary | - | - | 7 | Member Secretary: 0651-2400851 |
| Then Member Secretary assesses it and signs the certificate | - | - | 10 | Member Secretary: 0651-2400851 |
| The applicant receives the signed copy of certificate through post | - | - | - | Head office: 0651-2400851 |

Annexure I
Annexure II

The Water (Prevention And Control Of Pollution) Cess Act, 1977
Water (Prevention and Control of Pollution) Cess Rules, 1978

Note :

Every consumer shall furnish on or before the 5th of every calendar month, to the assessing authority, a return in Form 1 showing the quantity of water consumed in the previous month

When a consumer installs any plant for the treatment of sewage or trade effluent, such consumer shall be entitled to the rebate under section 7 on and from the expiry of fifteen days from the date on which such plant is successfully commissioned and so long as it functions successfully

Annexure I

THE WATER (PREVENTION AND CONTROL OF POLLUTION) CESS ACT, 1977¹

No. 36 of 1977

[7th December, 1977]

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 7th December, 1977

The following Act of Parliament received the assent of the President on the 7th December, 1977, and is hereby published for general information:--

An Act to provide for the levy and collection of a cess on water consumed by persons carrying on certain industries and by local authorities, with a view to augment the resources of the Central Board and the State Boards for the prevention and control of water pollution constituted under the Water (Prevention and Control of Pollution) Act, 1974.

Be it enacted by Parliament in the Twenty-eighth Year of the Republic of India as follows :--

1.SHORT TITLE, EXTENT, APPLICATION AND COMMENCEMENT

- (1) This Act may be called the Water (Prevention and Control of Pollution) Cess Act, 1977.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) Subject to the provisions of sub-section (2), it applies to all the States to which the Water (Prevention and Control of Pollution) Act, 1974 applies and the Union territories.
- (4) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2.DEFINITIONS

In this Act, unless the context otherwise requires:--

- (a) "local authority" means a municipal corporation or a municipal council (by whatever name called) or a cantonment board or any other body, entrusted with the duty of supplying the water under the law by or under which it is constituted;
- (b) "prescribed" means prescribed by rules made under the Act;

(c) "specified industry" means any industry specified in Schedule I;

(d) words and expressions used but not defined in this Act and defined in the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) shall have the meanings respectively assigned to them in that Act.

3.LEVY AND COLLECTION OF CESS

(1) There shall be levied and collected a cess for the purpose of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) and utilisation thereunder.

(2) The cess under sub-section (1) shall be payable by--

(a) every person carrying on any specified industry; and

(b) every local authority,

and shall be calculated on the basis of water consumed by such person or local authority, as the case may be, for any of the purposes specified in column (1) of Schedule II, at such rate, not exceeding the rate specified in the corresponding entry in column (2) thereof, as the Central Government may, by notification in the Official Gazette, from time to time, specify.

2[(2A) Where any person carrying on any specified industry or any local authority consuming water for domestic purpose liable to pay cess fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) or any of the standards laid so down by the Central Government under the Environment (Protection) Act, 1986, cess shall be and payable at such rate, not exceeding the rate specified in column (3) of Schedule II, as the Central Government may, by notification in the Official Gazette, from time to time specify.]

(3) Where any local authority supplies water to any person carrying on any specified industry or to any other local authority and such person or other local authority is liable to pay cess under sub-section (2) or sub-section (2A) in respect of the water so supplied, then, notwithstanding anything contained in that sub-section, the local authority first mentioned shall not be liable to pay such cess in respect of such water.

Explanation--For the purpose of this section and section 4, "consumption of water" includes supply of water.

4. AFFIXING OF METERS

(1) For the purpose of measuring and recording the quantity of water consumed, every person carrying on any specified industry and every local authority shall affix meters of such standards and at such places as may be prescribed and it shall be presumed that the quantity indicated by

the meter has been consumed by such person or local authority, as the case may be, until the contrary is proved.

(2) Where any person or local authority fails to affix any meter as required by sub-section (1), the Central Government shall after notice to such person or local authority, as the case may be, cause such meter to be affixed and the cost of such meter together with the cost for affixing the meter may be recovered from such person or local authority by the Central Government in the same manner as an arrear of land revenue.

5. FURNISHING OF RETURNS

3[(1)] Every person carrying on any specified industry and every local authority, liable to pay the cess under section 3, shall furnish such returns, in such form at such intervals and

containing such particulars to such officer or authority, as may be prescribed.

4[(2) If a person carrying on any specified industry or a local authority, liable to pay the cess under section 3, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person or local authority to furnish such return before such date as may be specified in the notice.]

6. ASSESSMENT OF CESS

(1) The officer of authority to whom or which the return has been furnished under section 5 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the concerned person carrying on any specified industry or local authority, as the case may be.

5[(1A) If the return has not been furnished to the officer or authority under sub-section (2) of section 5, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the concerned person carrying on any specified industry or local authority, as the case may be.]

(2) An order of assessment made under sub-section (1) or sub-section (1A) shall specify the date within which the cess shall be paid to the State Government.

(3) A copy each of the order of assessment made under sub-section (1) or sub-section (1A) shall be sent to the person or, as the case may be, to the local authority concerned and to the State Government.

(4) The State government shall, through such of its officers or authorities as may be specified by it in this behalf by notification in the Official Gazette, collect the cess from the person or local authority liable to pay the same and pay the amount so collected to the Central Government in such manner and within such time as may be prescribed.

7. REBATE

Where any person or local authority, liable to pay the cess under this Act, instals any plant for the treatment of sewage or trade effluent, such person or local authority shall from such date as may be prescribed, be entitled to a rebate of twenty five per cent of the cess payable by such person or, as the case may be, local authority.

6[Provided that a person or local authority shall not be entitled to a rebate, if he or it--

(a) consumes water in excess of the maximum quantity as may be prescribed in this behalf for any specified industry or local authority; or

(b) fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) or any of the standards laid down by the Central Government under the Environment (Protection) Act, 1986 (29 of 1986).]

8. CREDITING PROCEEDS OF CESS TO CONSOLIDATED FUNDS OF INDIA AND APPLICATION THEREOF

The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament by appropriation made by law in this behalf, so provides, pay to the Central Board and every State Board, from time to time, from out of such proceeds, after deducting the expenses on collection, such sums of money as it may think fit for being utilised under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974)

Provided that while determining the sum of money to be paid to any State Board under this section, the Central Government shall have regard to the amount of cess collected by the State Government concerned under sub-section (4) of section 6.

Explanation-For the purpose of this section, "State Board" includes a Joint Board, if any, constituted under section 13 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974).

9. POWER OF ENTRY

Any officer or authority of the State Government specially empowered in this behalf by that Government may,-

- (a) with such assistance, if any, as he or it may think fit, enter at an) reasonable time any place which he or it considers it necessary to enter for carrying out the purposes of this Act including the testing of the correctness of the meters affixed under section 4;
- (b) do within such place anything necessary for the proper discharge of his or its duties under this Act; and
- (c) exercise such other powers as may be prescribed.

10. INTEREST PAYABLE FOR DELAY IN PAYMENT OF CESS

If any person carrying on any specified industry or any local authority fails to pay any amount of cess payable under section 3 to the State government within the date specified in the order of assessment made under section 6, such person or local authority, as the case may be, shall be liable to pay ⁷[interest on the amount to be paid at the rate of two per cent for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid].

11. PENALTY OF AMOUNT DUE UNDER THE ACT

If any amount of cess payable by any person carrying on any specified industry or any Local authority under section 3 is not paid to the State (government within the date specified in the order of assessment made under section 6, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after such inquiry as it deems fit, impose on such person Of, as the case may be, Local authority, a penalty not exceeding the amount of cess in arrears:

Provided that before imposing any such penalty, such person or, as the case may be, the local authority shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

12. RECOVERY OF AMOUNT DUE UNDER THE ACT

Any amount due under this Act (including any interest or penalty payable under section 10 or section 11, as the case may be) from any person carrying on any specified industry or from any

local authority may be recovered by the Central Government in the same manner as an arrear of land revenue.

13. APPEALS

(1) Any person or local authority aggrieved by an order of assessment made under section 6 or by an order imposing penalty made under section 11 may, within such time as may be prescribed, appeal to such authority in such form and in such manner as may be prescribed.

(2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed.

(3) After the receipt of an appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible.

(4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law.

14. PENALTY

(1) Whoever, being under an obligation to furnish a return under this Act, furnishes any return knowing, or having reason to believe, the same to be false shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

(2) Whoever, being liable to pay cess under this Act willfully or intentionally evades or attempts to evade the payment of such cess shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

(3) No court shall take cognizance of an offence punishable under this section save on a complaint made by or under the authority of the Central Government.

15. OFFENCES BY COMPANIES

(1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation-For the purpose of this section,-

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to firm, means a partner in the firm.

16. POWER TO AMEND SCHEDULE-I

(1) The Central Government may, by notification in the Official Gazette, add to Schedule I any industry having regard to the consumption of water in the carrying on of such industry and the consequent discharge thereof resulting in pollution of any stream and thereupon Schedule I shall, subject to the provisions of sub-section (2), be deemed to be amended accordingly.

(2) Every such notification shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification and if it is not sitting, within seven days of its re-assembly and the Central Government shall seek the approval of Parliament to notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People, and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

17. POWER TO MAKE RULES

(1) The Central Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- (a) the standards of the meters to be affixed and the places at which such meters are to be affixed under sub-section (I) of section 4;
- (b) the returns to be furnished under section 5, the form in which and the intervals at which such returns are to be furnished, the particulars which such returns contain and the officer or authority to who or which such returns shall be furnished;
- (c) the manner in which and the time within which the cess collected shall be paid to the Central Government under sub-section (4) of section 6;
- (d) the date from which any person or local authority liable to pay cess shall be entitled to the rebate ⁸[and the maximum quantity of water in excess of consumption whereof any person or local authority shall not be entitled to the rebate] under section 7.
- (e) the powers which may be exercised by the officer or authority under section 9;
- (f) the authority which may impose penalty under section 11;
- (g) the authority to which an appeal may be filed under sub-section (I) of section 13 and the time within which and the form and manner in which such appeal may be filed;
- (h) the fees which shall accompany an appeal under sub-section (2) of section 13; and
- (i) any other matter which has to be or may be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

SCHEDULE I
[See sectwn 2(c)]

1. Ferrous metallurgical industry.
2. Non-ferrous metallurgical industry.
3. Mining industry.
4. Ore processing industry.

5. Petroleum industry.
6. Petro-chemical industry
7. Chemical industry.
8. Ceramic industry.
9. Cement industry.
10. Textile industry.⁹ [including cotton synthetic and semi-synthetic fibres manufactured from these fibres];
11. Paper industry.
12. Fertilizer industry.
13. Coal (including coke) industry.
14. Power (thermal, diesel) and ¹⁰[Hydel] generating industry
15. Processing of animal or vegetable products industry ¹¹[including processing of milk, meat, hides and skins, all agricultural products and their wastes].
16. ¹²[Engineering industry]

¹³**[SCHEDULE II]**
(See section 3)

| Purpose for which water rate under is consumed section (2A) of | Maximum rate under sub-section (2) of section 3 | Maximum sub-section 3 |
|---|---|-----------------------|
| 1. Industrial cooling, spraying one-fourth in mine pits or boiler feeds paise per kilo litre. | One and a half paise per kilo litre | Two and |
| 2. Domestic purpose paise per kilo litre | Two paise per kilo litre | Three |
| 3. Processing whereby water a half paise gets polluted and the pollutants are litre. easily biodegradable and are toxic. | Four paise per kilo litre | Seven and per kilo |
| Processing whereby water a half paise gets polluted and the pollutants are litre. not easily biodegradable and are toxic. | Five paise per kilo litre | Nine and per kilo |

¹ Source: The Gazette of India, Extraordinary, Part II, Section 1, dated 7th December, 1977.

² Inserted by Act No. 53 of 1991, s. 2. w.e.f. 26-1 1992

- ³ Renumbered by Act No. s.3 of 1991, s. 3. w.e.f. 26.1.1992
⁴ Inserted by *ibid.*, s. 3.wef 26.1.1992
⁵ Inserted by Act No. 53 of 1991, s. 4.
⁶ Inserted by Act No. 53 of 1991, s. 5. w.e.f. 26.1.1992
⁷ Substituted by Act No. 53 of 1991, s. 6 w.e.f. 26.1.1992
⁸ Inserted by Act No. 53 of 1991, s. 7. w.e.f. 26.1.1992
⁹ Added by Gazette Notification No. G.S.R. 14(E) dated 02.01.1992
¹⁰ Substituted Vide Notification No. G.S.R 377(E) dated 16.04.1993
¹¹ Added by Gazette Notification No. G.S.R. 14(E) dated 02.01.1992
¹² Added Vide Notification No. G.S.R. 377(E) dated 16.04.1993
¹³ Substituted by Act No. 53 of 1991, s.8 w.e.f. 26.1.1992

NOTIFICATION

New Delhi, the 16th January, 1980

G.S.R. 190.-In exercise of the powers conferred by clause (1) of article 258 of the Constitution, the President, with the consent of the State Governments concerned hereby entrusts to the Governments of each of the States of Andhra Pradesh, Bihar, Gujarat, Haryana, Himachal Pradesh, Kerala, Madhya Pradesh, Punjab, Rajasthan, Uttar Pradesh and West Bengal, the functions of the Central Government under sub-section (2) of section 4, section 12 and sub-section (3) of section 14 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977) subject to the conditions that notwithstanding this entrustment the Central Government may itself exercise any of the said functions should deem fit to do so in any case.

[No. Q-17013/2/78-EPC]
J.N. KALIA, Under Secy.

MINISTRY OF ENVIRONMENT AND FORESTS

NOTIFICATION

New Delhi, the 26th January, 1992

S.0.78(E).-In exercise of the powers conferred by sub-section (2) of section 1 of the Water (Prevention and Control of Pollution) Cess (Amendment) Act, 1991 (53 of 1991), the Central Government hereby appoints the 26th day of January, 1992 as the date on which the said Act shall come into force.

[No. 1(14)/91-PL]
MUKUL SANWAL, Jt. Secy.



Annexure II

THE WATER (PREVENTION AND CONTROL OF POLLUTION) CESS RULES, 1978

MINISTRY OF WORKS AND HOUSING NOTIFICATION

New Delhi, the 24th July, 1978

¹**G.S.R. 378(E).** - In exercise of the powers conferred by section 17 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977), the Central Government hereby makes the following rules, namely : -

1. SHORT TITLE AND COMMENCEMENT.

(a) These rules may be called the Water (Prevention and Control of Pollution) Cess Rules, 1978;

(b) They shall come into force on the date of their publication in the official Gazette;

2. DEFINITIONS.

In these rules, unless the context otherwise requires : -

(a) "Act" means the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977);

(b) "assessing authority" means -

²(i) in relation to a Union Territory, the Member Secretary of the Central Pollution Control Board ³[and in those Union Territories where Pollution Control Committees have been constituted by the Administrator/ Lt. Governor, a member nominated by the Administrator/Lt. Governor a member nominated by the Chairman thereof, and]

(ii) in relation to a State, the member-secretary of the State Board;

(c) "consumer" means a person of local authority by whom the cess under sub-section (I) of section 3 is payable under sub-section (2) of that section;

¹ As published in Gazette of India Extraordinary Part II 3 (i), dt. 24.7.1978.

² Substituted by Rule 2 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1991 published in the Gazette notification No. G.S.R. 504 (E), dt. 25.7.1991.

³ Substituted by Rule 2(a) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 notified vide notification G.S.R., 501 (E), Dated 6.7.1992 .

(d) "form" means a form annexed to these rules;

(e) "section" means a section of the Act'

(f) "State Government" , in relation to a Union Territory, means the Administrator thereof appointed under article 239 of the Constitution.

3. STANDARDS OF THE METERS AND PLACES WHERE THEY ARE TO BE AFFIXED.

(1) For the purposes of measuring and recording the quantity of water re-consumed, every consumer shall affix water meters, venturi meters or Orifice meters with integrators and recorders in conformity with the standards laid down by the Indian Standards Institution and where no standards have been laid down by that institution in conformity with such standards as may be specified by the Board.

(2) Whenever the meters referred to in sub-section (1) are not available, the consumer shall install Vee notches or rectangular, notches with indicators and records or pressure gauges and pumping installations, after obtaining the permission of the assessing authority.

(3) Every consumer shall provide a separate meter for assessing the quantity of water used for each of the four purposes mentioned in column (1) of Schedule II to the Act.

(4) The meters shall be affixed at the entrance of the water supply connections within the premises of the consumer or at any other place to be approved by the assessing authority, so that such meters are easily accessible for inspection and maintenance and for other purposes of the Act :

Provided that the place where the meter is affixed shall, in no case be at a point before which water has been tapped by the consumer for utilisation for any purpose whatsoever.

4. FURNISHING OF RETURNS.

¹[(1) Every consumer shall furnish on or before the 5th of every calendar month, to the assessing authority, a return in Form 1 showing the quantity of water consumed in the previous month.]

²[(2) If the Consumer fails to submit the return as specified in sub-rule (1) the assessing authority or the officer authorised in this regard shall issue a notice in Form IA.]

¹ Renumbered by Rule 2 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R. 311 (E), dated 28.2.1992.

² Ins. By G.S.R. 311(E), dt. 28.2.1992, published in Gazette of India Extraordinary Part 3 (i) , dt.5.3.1992.

5. MANNER OF PAYMENT OF THE CESS TO THE CENTRAL GOVERNMENT AND THE TIME WITHIN WHICH IT SHALL BE PAID.

(1) Every State Government shall remit to the Central Government, the amount of cess collected from the consumer before the 10th day of the calendar month succeeding the month in which it is collected from the consumer.

(2) The amount of cess referred to in sub-rule (1) shall be remitted to the Central Government in the form of a bank draft in favour of the Pay and Accounts Officer, Ministry of Works and Housing, New Delhi in whose books of accounts, the receipt would be adjusted finally.

(3) On receiving the bank draft, the Ministry of Works and Housing shall remit through a Challan into the Reserved Bank of India, New Delhi, for the purpose of crediting under relevant Major Head.

6. REBATE.

Where a consumer installs any plant for the treatment of sewage or trade effluent, such consumer shall be entitled to the rebate under section 7 on and from the expiry of fifteen days from the date on which such plant is successfully commissioned and so long as it functions successfully.

¹[Provided that a consumer shall not be entitled to the rebate if he;

(a) Consumes water in excess of the maximum quantity specified in column (4) of the First Schedule appended to these rules for the category of industries specified in the corresponding entry in column (3) relating to the specified industry given in column (2) thereto, or

(b) Fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) or any of the standards laid down by the Central Govt. under the Environment (Protection) Act, 1986 (29 of 1986).]

²[6A COLLECTION BY STATES/UNION TERRITORIES.

The Cess Collecting Authority of the State/Union Territory shall furnish a statement with the Central Government before the 10th day of the calendar month of January, April, July and October showing assessment of cess of specified industries, its collection and arrears.]

¹ Added by Rule 3 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 G.S.R. 311(E), dated 28.2.1992 published on 5.3.1992.

² Inserted by Rule 2(b) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992 notified vide notification No. G.S.R. 501 (E), dated 6.7.1992.

7. POWERS TO BE EXERCISED BY THE OFFICERS OR THE AUTHORITY OF THE STATE GOVERNMENT UNDER SECTION 9.

The Officer or authority of the State Government specially empowered under section 9 shall have in addition to the powers referred to in clauses (a) and (b) of than section, the powers to :-

- (i) inspect the manufacturing process or plants of the consumer;
- (ii) inspect the water supply systems and installations in the plant of the consumer;
- (iii) inspect waste treatment system and installations in the plant of the consumer;
- (iv) inspect the drainage system and installations, including storm water disposal in the plant of the consumer;
- (v) call for and inspect records relating to the use and consumption of materials and water, and those relating to production, in the plant of the consumer;
- (vi) call for and inspect the records relating to the power consumption in the plant of the consumer; and
- (vii) call for any other information or records relating to the supply, consumption and treatment of water in the plant of the consumer.

8. AUTHORITY TO IMPOSE PENALTY UNDER SECTION 11.

The authority to impose penalty under section 11 shall be the assessing authority.

9. APPEAL.

(1) Any consumer aggrieved by an order of assessment made under section 6 or by an order imposing penalty made under section 11 may appeal in Form II annexed hereto, to a Committee (hereinafter referred to as the appellate committee) consisting of -

- (a) where the assessing authority is the member secretary of the Central Board, the Chairman of the Board, who shall be the Chairman of the Committee, and two members of that Board, to be nominated by the Chairman thereof;¹[and in those Union Territories where Pollution Control Committees have been constituted by the Administrator/Lt. Governor, the Chairman of such Committee and two members to be nominated by the Chairman thereof];
- (b) where the assessing authority is the member secretary of the State Board, the Chairman of that Board who shall be the chairman of the Committee, and two members of that Board, to be nominated by the Chairman thereof.

¹ Added by Rule 2(C) of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, notified by notification No. G.S.R. 501 (E), dated 6.7.1992.

(2) Such appeal shall state the facts of the case and the grounds relied upon by the appellant for preferring the appeal and shall be accompanied by a copy of the order assessment made under section 6 or a copy of the order imposing penalty made under section 11, as the case may be.

(3) Such appeal shall be preferred within a period of thirty days from the date of communication of the order of assessment or the order imposing penalty on the appellant:

Provided that if the Chairman of the appellate Committee is satisfied that there was good and sufficient reason for the delay in preferring the appeal, he may, for reasons to be recorded in writing allow the appeal to be preferred after the expiry of the aforesaid period of thirty days and before the expiry of forty-five days from the date of communication of the order of assessment, or the order imposing penalty, on the appellant.

(4) Every appeal shall be accompanied by a fees of rupees fifty.

[No. Q-17013/1/78-EPC]
MIR NASRULLAH, Jt. Secretary

FORM I

(See rule 4)

Return regarding Water consumed during the month of

| Name and Address of the Consumer | Purpose for which water consumed | Reading at the beginning of the first day of the calendar month under report | Reading at the end of the last day of calendar month under report | Quantity of water consumed in Kilo litres | If the meter was out of order the monthly average consumption of water for the previous 3 months of working period | Quantity of water qualifying for rebate according to the assessee | Remarks (*) |
|----------------------------------|--|--|--|---|--|---|-------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. | Industrial cooling spraying in mine pits or boilers feed | (i) (ii) (iii) (iv) (v) | from Municipal water supply mains from well/tubewell from canal from river from any other source | | | | |
| 2. | Domestic purpose | (i) (ii) (iii) (iv) (v) | from Municipal water supply mains from well/tubewell from canal from river from any other source | | | | |
| 3. | Processing whereby water gets polluted and the pollutants are easily bio-degradable | (i) (ii) (iii) (iv) (v) | from Municipal water supply mains from well/tubewell from canal from river from any other source | | | | |
| 4. | Processing whereby water gets polluted and the pollutants are not easily bio-degradable and are toxic. | (i) (ii) (iii) (iv) (v) | from Municipal water supply mains from well/tubewell from canal from river from any other source | | | | |

(*) for claiming rebate under Col.. 7 the assessee shall indicate in this column the analytical and other reports annexed to this return in support of this claim

Signature of the consumer
Name
Address

ANNEXURE TO FORM I

Report of Analysis to treated effluent showing performance of the treatment plant -For the month of

Sample collected on
 Sample tested on
 By the laboratories.....

| S.No. | Polluting parameters as mentioned in the conditions imposed under consent granted under section 25/26 of the Water (Prevention and Control of Pollution)Act, 1974 | Maximum permissible limits or ranges allowed as per consent conditions | Concentration of range of parameters as per report | Dates on which | |
|-------|---|--|--|--|--|
| | | | | There was break down or failure of the plant | On which under performance was noticed |
| 1 | 2 | 3 | 4 | 5 | 6 |

Signature
 Date.....
 Name.....
 Address.....

¹[FORM IA

[See rule 4(2)]

Name of the Board :

No.

Dated

Notice under Section 5(2) of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977).

To,

Name and Address of the Consumer :
 Assessment period

Whereas you were required to furnish a return as provided under sub-section (1) of Section 5 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (36 of 1977) read with sub-rule (1) of Rule 4 of the Water (Prevention and Control of Pollution) Cess Rules, 1978, by the 5th of _____

¹ Inserted by Rule 4 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R.311 (E), dated 28.2.1992.

And whereas you have filed to furnish the returns by the said date :

Now, therefore, you are hereby called upon to furnish the return within 7 days from the date of receipt of this Notice.

In case no return is received within the said period of 7 days, action will be taken for making assessment as per sub-section (1A) of section 6 of the aforesaid Act, ex-parte besides initiating any other legal action as per law against you.

Issuing Authority

Place:

Name

Date :

Address.....

.....

FORM II

(See rule 9)

(FORM OF MEMORANDUM OF APPEAL)

Before.....(**).....
(here mention the name and designation of the authority)

Memorandum of appeal under section 13 of the Water (Prevention and Control of Pollution) Cess Act, 1977.

Appeal No.....of 19.....

.....
.....

(here furnish complete postal address)Appellant

Vs.

.....
.....

(here mentioned the name and designation of assessing authority)

.....Respondent

The appellant named above, begs to prefer this memorandum of appeal against the order dated..... passed by on the following facts and grounds :

FACTS

(here briefly mention the facts of the case)

GROUND

(here mention the grounds on which the appeal is made)

- 1.
- 2.
- 3.
- 4.

PRAYER

In the light of what is stated above, the appellant respectfully prays that he/she/it may be exempted from the payment of Cess.

he/she/it may be allowed a rebate of 70 per cent as provided for in the Act and the amount of Cess reduced to Rs.....

the amount of Cess has not been correctly assessed and that it may be reduced to Rs.....

the penalty imposed on him/her/it has been wrongfully imposed and should be set aside.

the penalty imposed on him/her/it is excessive and should be suitably reduced on the basis of the facts as stated.

2. The amount of Rs..... (Rupees.....) as fee for this appeal has been paid to.....vide receipt No.....dated.....

Place :

Signature of the Appellant

Date :

Name

Address

¹[SCHEDULE

(See rule 6)

| Sl. No. | Name of Industry | Category | Maximum quantity of Water |
|---------|---------------------------|----------------------------|--|
| 1 | 2 | 3 | 4 |
| 1. | Ferrous Metallurgical | Integrated Iron & Steel | 20 Cubic metres per tonne of finished steel |
| 2. | Non-ferrous Metallurgical | (a) Copper Smelters | 100 Cubic metres as per tonne of copper produced. |
| | | (b) Zinc Smelters | 50 Cubic metres per tonne of Zinc metal produced |
| 3. | Chemical | (a) Caustic Soda | |
| | | (i) Mercury cell process | 5 Cubic metres per tonne of caustic soda produced (excluding cooling water) and 5 cubic metres per tonne of caustic soda produced for cooling water. |
| | | (ii) Membrane Cell process | 5 Cubic metres per tonne of caustic soda including cooling water |
| 4. | Textile | (a) Manmade fibre | |
| | | (i) Nylon & Polyester | 170 Cubic metre per tonne fibre produced. |
| | | (ii) Viscose rayon | 200 Cubic metre per tonne of fibre produced |
| 5. | Paper | (a) Small Pulp and Paper | |
| | | (i) Agro-residue based | 200 Cubic metre tonne of paper |
| | | (ii) Waste Paper based | 75 Cubic metre tonne of paper |
| | | (b) Large Pulp and Paper | |
| | | (i) Pulp and Paper | 250 Cubic metre per tonne of paper |

¹ Added by Rule 5 of the Water (Prevention and Control of Pollution) Cess Amendment Rules, 1992, G.S.R.311 (E), dated 28.2.1992

| | | | |
|----|--|---|---|
| | | (ii) Rayon grade Paper | 200 Cubic metre per tonne of paper |
| 6. | Fertilizer | (a) Straight nitrogenous fertilizer | 15 Cubic metre per tonne of urea or equivalent produced |
| | | (b) Straight phosphatic fertilizer (single super phosphate and Triple super phosphate) ex-including manufacture of any acid | 2 cubic meter per tonne of single Super Phosphate/Triple Super Phosphate |
| | | (c) Complex Fertilizer | 15 cubic metre per tonne in case the primary product is nitrogenous fertilizer and 2 cubic meter per tonne in case the primary product is a phosphatic fertilizer |
| 7. | Processing of animal or vegetable products including processing of milk, meat, hides and skins all agricultural products and their waste | (a) Tanneries | 30 cubic metre per tonne of raw hides |
| | | (b) Natural rubber | 6 cubic metre per tonne of rubber |
| | | (c) Starch, glucose and related products | 10 cubic metre per tonne of maize crushed |
| | | (d) Dairy | 4 cubic meter per kilo litre of milk processed |
| | | (e) Jute | 1.5 cubic metre per tonne of jute produced |
| | | (f) Sugar | 2 cubic metre per tonne of cane crushed |
| | | (g) Maltry | 8.5 cubic metre per tonne of grain processed |
| | | (h) Brewery | 1 cubic meter per kilo of beer produced |
| | | (i) Distillery | 15 cubic metre per kilo litre of alcohol produced. |

[No.1(14)/91-PL/CPA]
N.BAGCHI, Director Pollution

Footnote : - The Principal Rules were published in the Gazette of India vide Notification G.S.R.378(E), dated the 4th July, 1978.