

OPERATIONAL GUIDELINES ON EXEMPTION OF ELECTRICITY DUTY UNDER ODISHA STATE FILM POLICY, 2019

[See Para 11.7 of OSFP 2019]

1. Short Title:

Operational guidelines for Exemption of Electricity Duty under Odisha State Film Policy, 2019

2. Commencement:

It shall come into force from the "Effective Date" of Odisha State Film Policy, 2019 i.e., March 2, 2019.

3. Policy Provisions:-

Exemption in electricity duty (Para - 11.7 of Odisha State Film Policy, 2019)

New projects will be exempted from the payment of electricity duty up to a contract demand of 5 MVA for a period of 5 years from the date of availing power supply for operation.

4. Terms and Expressions: -

4.1 "Project" means Film Cities, Cinema Halls and Multiplexes as per definition at Annexure I of the policy.

4.2 Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha State Film Policy 2019.

4.3 "Electrical Authority" means "Electrical Inspector", the person appointed by Government under section 162 of the 'Electricity Act 2003' who is also referred to as the Inspecting Officer under Odisha Electricity (Duty) Act 1961(Amended) for the purpose of exemption of Electricity Duty.

5. Eligibility

Projects satisfying the criteria enunciated in the policy and falling under the following category shall be eligible for the incentive-

5.1 New Film Cities, new Cinema Halls and new Multiplexes as defined in the Odisha State Film Policy, 2019 shall be eligible for the incentive.

5.2 Multiplexes and cinema halls in/within the limits of the municipal corporation areas of Bhubaneswar and Cuttack shall not be eligible for any incentives.

5.3 Project must have been approved by the State Level Committee/ Competent Authority under the extant of The Orissa Cinemas Regulation Act 1954.

5.4 The Date of Operation for the project should be after the "Effective Date" of Odisha State Film Policy, 2019.

5.5 Promoter should not have availed similar incentives, under any other scheme of the State Government for the project.

6. Time frame for filing application

Eligible projects shall file its claim complete in all respect within one year of approval of project from State Level Committee/ Competent Authority under the extant of The Orissa Cinemas Regulation Act 1954.

7. Procedure: -

7.1 Eligible projects claiming exemption from the payment of Electricity Duty on Distribution Company's power supply shall submit application in the prescribed form appended to this operational guideline at Annexure - 'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure - 'B'. Application shall be submitted before the concerned General Manager, Regional Industries Centre/ District Industries Centre in duplicate.

7.2 Copies of the documents as indicated in the checklist shall be self-certified by Proprietor/ Managing Partner/ Managing Director/ Authorized Signatory.

7.3 On receipt of application with copies of relevant documents, the acknowledgement as prescribed at Annexure - 'C' shall be dispatched to the applicant duly signed by the General Manager, RIC/ DIC/ their authorized officer on the day of receipt. General Manager, RIC/ DIC may authorize any of his officers for the purpose.

7.4 The application shall be examined and scrutinized by the concerned RIC/ DIC, who shall determine the date of first fixed capital investment, entitlement for ED exemption, date of availing power supply for operation, ascertain date of operation etc. After scrutiny and examination, correction, if any required on the application form, shall be made under the signature of General Manager, RIC/ DIC/ their authorized officer. The process of examination, scrutiny etc. shall be completed within 15 days of receipt of proposal.

8. Sanction of Exemption of Electricity Duty on Distribution Company's Power supply:

8.1 One set of application with supporting documents shall be forwarded to the Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector of the concerned zone recommending exemption to be allowed with particulars in the prescribed form appended at Annexure - 'D' by the General Manager, RIC/ DIC.

8.2 On receipt of the recommendation from General Manager, RIC/ DIC, the Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector of the concerned zone shall sanction the exemption of Electricity Duty as per jurisdiction. The sanction of ED exemption shall be intimated to the Executive Engineer of concerned Electrical Division of DISCOM, Higher authority of Electrical Inspectorate, Odisha, Bhubaneswar, General Manager, RIC/ DIC, OFDC and applicant project in the prescribed format appended at Annexure- 'E' within 15 days of receipt of recommendation from the RIC/ DIC.

8.3 In any case exemption is allowed after collection of electricity duty; the Executive Engineer concerned shall take necessary steps to adjust the excess collection against tariff payable by the project in near future after getting refund order from concerned Superintendent Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector.

8.4 Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector who has sanctioned the ED Exemption shall keep accounts of exemption and adjustment and intimate the same at the end of each financial year to the concerned zonal Chief Engineer-cum-Chief Electrical Inspector, Odisha/ RIC/ DIC concerned so as to keep record of quantum of benefit extended during the Odisha State Film Policy 2019.

8.5 The date of Power Supply to avail of admissible exemption on Electricity Duty is the date of power supply by the DISCOM for operations. Therefore, it is advisable that project should take construction power and operating power separately and to execute separate agreement for construction power and operating power.

9. Rejection:

In case of **rejection** of application at the level of General Manager, RIC/ DIC/ Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector concerned, the reasons of rejection shall be communicated to the applicant project by the concerned authority as early as possible or within a maximum period of **30** days of receipt of application from the claimant project at RIC/ DIC level in the format prescribed at Annexure – 'F'.

10. Miscellaneous

10.1 Electrical authority(s)/ Directorate of Industries, Odisha/ RIC/ DIC may inspect the project individually / jointly, if felt necessary.

10.2 The amount of exemption on ED allowed shall be recoverable with penal interest as decided by the authority if the information furnished is found to be false/ incorrect/ misleading or misrepresented and there has been suppression of facts/ materials or allowed in excess of the amount actually admissible for whatsoever reason.

10.3 Time limit prescribed in this guideline is of working days only.

10.4 Where any doubt arises regarding implementation of these Operational Guidelines, the same shall be referred to Government of Odisha in the Industries Department whose decision shall be final and binding on all the parties.

11. This has been concurred by Energy Department in File No. ENG-BUD-ED-0006-2019.

12. This has been concurred by Finance Department in File No. FIN-ES2-MISC-0023-2019.

Memo. No. 4230 /I., **dated** – 09.05.2023
IND-HI2-INV-0005-2018

Copy forwarded to all Departments/ Directorate of Industries, Cuttack/ all DICs/ all RICs/ MD, OFDC/ MD, IPICOL/ MD, IDCO/ P&B Section, Industries Department for kind information.


Deputy Secretary to Government.
Industries Department.

Annexure- A

**APPLICATION FOR EXEMPTION FROM PAYMENT OF ELECTRICITY DUTY
(Para 11.7 of OSFP 2019)**

Application received after the due date/ incomplete in any respect shall be liable for rejection

(Strike out whichever is not applicable)

M/s. _____
At _____
PO _____
Sub-Division _____
Dist. _____
(Location of the Project)

To

The General Manager,
Regional Industries Centre /District Industries Centre, _____

Sub: Exemption from payment of Electricity Duty under the provisions of Odisha State Film Policy 2019

Sir,

In accordance with the provisions laid down in Odisha State Film Policy 2019 and its operational guidelines the claim for exemption of Electricity Duty is submitted herewith for the eligible period with following particulars.

1	Category of the Unit (New Film City/ New Cinema Hall/ New Multiplex)	:	
2	Address of Registered office	:	
3	Type of organization (Proprietorship/ Partnership/ Co-operative/ Private Limited/ Public Limited)	:	
4	Name of Proprietor/ Managing Partner/ Managing Director/ Authorized Signatory	:	
5	Date of first fixed capital investment	:	
6	PAN of proponent	:	
7	Date of Operation	:	
8	Date of power supply for operation	:	
9	Consumer no of the project proponent	:	

10	Connected load / contract demand	:	(in MVA)
11	Whether Electricity Duty exemption has been availed earlier (Yes/ No) If yes, furnish in details	:	
12	Extent of exemption of electricity duty and the period for which exemption is claimed	:	
13	Bank Account details of Project Proponent a) Name of the Bank b) A/c No. c) IFSC Code	:	

i) I, Sri _____ S/o _____ at present _____ (designation) of M/s _____ (name of the project) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

ii) I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha State Film Policy, 2019 and its operational guidelines.

iii) I hereby undertake to furnish information, reports, periodical statements etc. to the DIC/ RIC/ Directorate of Industries, Odisha/ Electrical authorities as and when required.

iv) I/ We shall repay the exemption of ED, if it is found that we have availed the incentive by misrepresentation, fraud or by furnishing false and misleading information or by suppressing facts/ materials or disbursed in excess of the amount actually admissible for whatsoever reason, the incentive provided shall be returned together with an interest of 24% per annum from the date of first disbursement.

v) I/ We have not applied/ availed or will not apply for similar incentive in any manner under any other scheme of the State Government for the project

Copies of relevant documents in support of information / facts furnished above are **enclosed** here with.

Enclosure :-

1.

2.

Date-

Place-

Signature of the Proprietor/ Managing Partner/ Managing Director/
Authorized Signatory in full and on behalf of M/s _____

Annexure –B**CHECK LIST**

Copies of documents to be attached with the application shall be self-attested by
Proprietor / Managing Partner/Managing Director / Authorized Signatory

(Strike out whichever is not applicable)

1	PAN of Proponent
2	Power of Attorney/ Board Resolution/ Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act 1932/ Societies Registration Act-1860/ Certificate of incorporation (Memorandum of Association & Article of Association) under Company Act-1956
4	Document in support of date of first investment in fixed capital of project
5	Certified copy of the agreement indicating contract demand executed with Power Distribution Company for supply of power for operation
6	Certificate in support of date of power supply indicating connected load for operations with Consumer No of the project from appropriate authority of Power Distribution Company
7	Details of Electricity Duty exemption availed earlier, if any.
8	Valid statutory clearances of OSPCB except for Green Category
9	Document in support of delay in implementation condoned by Empowered Committee
10	Last month Electricity Bill with payment voucher

(FOR OFFICE USE)

OFFICE OF THE GENERAL MANAGER, RIC/ DIC _____ /

Letter No. _____ / Date _____

Acknowledgement

(To be issued by authorized officer/ General Manager, RIC/ DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____
M/s. _____

Received the application for exemption from payment of Electricity Duty on Distribution Company's power supply under the provisions of Odisha State Film Policy 2019 and its operational guidelines along with documents mentioned below from M/s _____ At/PO _____ Dist. _____ on dt. _____

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer/

General Manager, RIC/ DIC _____ with seal & date

(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE GENERAL MANAGER, RIC/ DIC _____ /

Letter No. _____ / Date _____

Acknowledgement

(To be issued by authorized officer/ General Manager, RIC/ DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____
M/s. _____

Received the application for exemption from payment of Electricity Duty on Distribution Company's power supply under the provisions of Odisha State Film Policy 2019 and its operational guidelines along with documents mentioned below from M/s _____ At/PO _____ Dist. _____ on dt. _____

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer/

General Manager, RIC/ DIC _____ with seal & date

Annexure-D

OFFICE OF THE GENERAL MANAGER, RIC / DIC _____
OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK

No. _____ Dt. _____

(Strike out whichever is not applicable)

From

Sri _____
General Manager, RIC / DIC _____

To

The Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-
cum-Deputy Electrical Inspector, _____

Sub: Recommendation for exemption from payment of electricity duty under the
provisions of Odisha State Film Policy 2019

Sir,

In accordance with the Department of Energy Notification No. _____
dated _____ & letter No _____ dated _____, I recommend that M/s _____, At
_____ P.O. _____ Dist. _____ bearing PAN no. _____ date _____ may be
exempted from payment of Electricity Duty from _____ i.e. from the date of availing
power supply for operation for a period of five (5) years. The particulars of the unit
are given below.

1	Category of the Unit (New Film City/ New Cinema Hall/ New Multiplex)	
2	Date of first fixed capital investment	
3	Date of power supply for the purpose of operation	
4	Date of commencement of operation	
5	Connected load / contract demand allowed to the project	
6	Consumer no of the project	
7	Date of application received from the project for ED Exemption	
8	The project has availed/not availed this incentive under any scheme of State Govt.	(Mention the details)

It is certified that the unit is entitled to Electricity Duty exemption under Odisha State Film Policy, 2019

Yours faithfully,

General Manager, RIC/ DIC _____

Encl. (One set of application with supporting documents)

Memo No. _____ / dt. _____

Copy forwarded to the Director of Industries, Odisha, Cuttack for information.

General Manager, RIC/ DIC _____

Memo No. _____ / dt. _____

Copy forwarded to Sri _____
M/s _____, At _____ P.O. _____
Dist. _____ for information.

General Manager, RIC/ DIC _____

OFFICE OF THE ELECTRICAL INSPECTOR, _____

No. _____ Dt. _____

(Strike out whichever is not applicable)

From

The Superintending Engineer-cum-Electrical Inspector/ Executive Engineer-cum-Deputy Electrical Inspector, _____

To

M/s _____,
At _____ P.O. _____
Dist. _____

Sub: Sanction of exemption from payment of electricity duty under the provisions of Odisha State Film Policy 2019

Sir,

In accordance with the Department of Energy Notification No. _____ dated _____ & letter No. _____ dated _____, exemption from payment of electricity duty on Distribution Company's power supply up to a contract demand _____ is allowed in favour of M/s _____, At _____ P.O. _____ Dist. _____ bearing PAN No. _____ date _____ and consumer no. _____ for a period five (05) years from the date of availing power supply for operations as a New Film City / Cinema Hall / Multiplex under the provisions of Odisha State Film Policy, 2019.

Yours faithfully,

Superintending Engineer-cum-Electrical Inspector/
Executive Engineer-cum-Deputy Electrical Inspector _____

Memo No. _____ / dt. _____

Copy forwarded to the Executive Engineer, Electrical Division _____ /
OFDC/ General Manager, RIC/ DIC _____ for information.

Superintending Engineer-cum-Electrical Inspector/
Executive Engineer-cum-Deputy Electrical Inspector _____

Annexure-F

OFFICE OF THE GENERAL MANAGER / REGIONAL MANAGER, DISTRICT
INDUSTRIES CENTRE _____ / Superintending Engineer-cum-Electrical
Inspector/ Executive Engineer-cum-Deputy Electrical Inspector _____

No. _____ Dt. _____

(Strike out whichever is not applicable)

From

Sri _____
General Manager/ Regional Manager,
DIC/RIC _____ /
The Superintending Engineer-cum-Electrical Inspector/
Executive Engineer-cum-Deputy Electrical Inspector _____ /

To

Sri _____
M/s _____,
At _____ P.O. _____
Dist. _____

This is to inform that –

The application for exemption from payment of electricity duty on Distribution
Company's power supply by M /s _____ bearing PAN _____
Dt _____ on dt. _____ for the period _____ under Odisha State
Film Policy, 2019 is rejected due to following reasons.

(Specify the reasons)

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

Signature of General Manager, RIC/ DIC, _____ /
Superintending Engineer-cum-Electrical Inspector/
Executive Engineer-cum-Deputy Electrical Inspector _____
with seal & date.