RNI No. MAHBIL /2009/37831

सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष १२, अंक ९५(२)] सोमवार, जून २२, २०२६/आषाढ १, शके १९४८ [पृष्ठे ३, किंमत : रुपये ९.००

असाधारण क्रमांक ३६७

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

INDUSTRIES, ENERGY, LABOUR AND MINING DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 4000 32, dated the 22nd June 2026.

NOTIFICATION

MAHARASHTRA ELECTRICITY DUTY ACT, 2016.

No. CEI-2025/CR-158/Energy-1.-Whereas, the Government of Maharashtra *vide* Government Resolution, Industries, Energy and Labour Department. ITP-2021/ CR.NO.170/IND-2, dated 27th June, 2023 and Government Resolution, Industries, Energy Labour and Mining Department No. ITP-2024/ CR.NO.138/IND-2, dated 9th October, 2024 has declared the Information Technology and Information Technology enabled Services Policy, 2023 of Maharashtra State and Policy for Integrated Green Data Centre Parks, respectively (hereinafter referred to as “the said Policies”). These Policies *inter alia*, provides for exemption from payment of electricity duty on Consumption of energy by Information Technology and Information Technology enabled Services units;

And whereas, the Government of Maharashtra considers it necessary in the public interest to exempt the electricity duty on the consumption of energy by the premises of the units established under the said policies for a period specified in column (3) of the Schedule appended hereto.

Now, therefore, in exercise of powers conferred by section 4 of the Maharashtra Electricity duty Act, 2016 (XXVI of 2016) and of all other powers enabling it, the Government of Maharashtra, hereby exempts from payment of whole of the electricity duty on the consumption of energy by the premises of the unit specified in column (2) payable under Part ‘B’ and Part ‘F’ of the Schedule A appended to the said Act and for such period as is specified in column (3) of the said schedule, under the said policies.

Schedule

Sr. No. (1)	Premises/Units (2)	Period (3)
1.	New information technology and information technology enabled services units established in private / public information technology parks in zone-1 and registered with Directorate of Industries.	10 years.
2.	New information technology and information technology enabled services units established in private / public information technology parks other than zone-1 and registered with Directorate of Industries.	15 years.
3.	New and existing following units,— • Units in Information Technology Special Economic Zone (SEZ) • Units in IT parks in Special Economic Zone (SEZ) • Single unit in Special Economic Zone (SEZ) • 100 percent Information Technology and Information Technology enabled services exporting units under Registration of Software Technology Park of India (STPI) or other Competent Authority	Permanently.
4.	New and existing Data Centre units established under the said policy and registered with Directorate of Industries.	20 years.

(*Explanation* :— "AVGC and emerging technologies units shall not be eligible for electricity duty exemption as Data Centre units; except in terms of section 10 and 7.3 of the said policy.)

Conditions.—

1. Annual inspection / verification of rendering of services of the units eligible for the exemption of electricity duty shall be carried out by Maharashtra State Electricity Distribution Company Ltd. (MSEDCL).

2. The exemption shall commence with effect from the date when the unit specified above starts production or rendering of services as per the certificate of Industries Department.

3. Department of Industries, Energy, Labour and Mining (Industries) shall prescribe quantitative measures of units and criteria of eligibility for exemption of electricity duty before issuing the certificate of eligibility for electricity duty exemption.

4. The Department of Industries, Energy, Labour and Mining (Industries) shall ensure and certify that the exemption/ refund amount of electricity duty to be given to the eligible units is within the limits of annual and total allowed incentives under the Information Technology and Information Technology enabled Services Policy, 2023 and Policy for Integrated Green Data Centre Parks.

5. The Department of Industries, Energy, Labour and Mining (Energy) may prescribe particular proforma for the submission of proposal of Electricity Duty refund by eligible unit under the Information Technology and Information Technology enabled Services Policy, 2023 and Policy for Integrated Green Data Centre Parks.

6. The exemption from payment of electricity duty shall be given to the projects mentioned in the notification only after producing registration certificate and commencement certificate received after actual commencement of operations by Directorate of Industries or Software Technology Parks of India (STPI) or other Competent Authority and Electricity Duty Exemption Certificate issued by Competent Authority after annual certification.

7. No refund shall be admissible of the electricity duty already paid prior to the sanction of the electricity duty exemption.

8. Eligible units will be given Electricity Duty exemption as per the procedure laid down in Industry, Energy, Labour and Mining Department Government Resolution no. ITP-2024/C.R. 83/Ind-2, dated the 13th December, 2024 and its subsequent amendments, if any.

By order and in the name of the Governor of Maharashtra,

SURYAKANT NIKAM,
Joint Secretary to Government.

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