

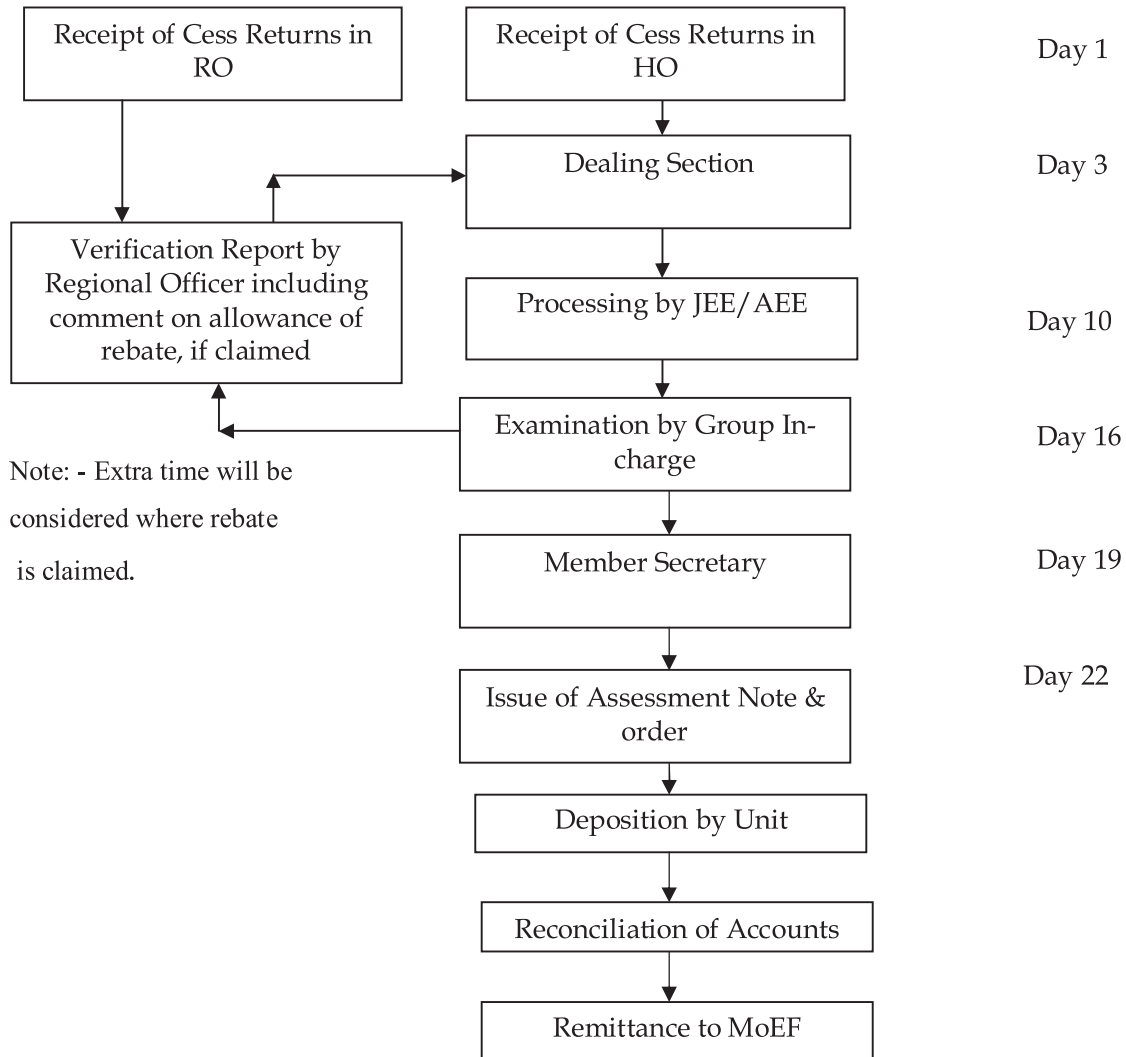
7. Cess

1. Water cess is being collected by the State Board under Water (Prevention and Control of Pollution) Cess Act, 1977, wherever applicable. The operations/processes/projects are required to submit returns of water consumption to the State Board and the Board after due verification issues assessment order to assesses. Assesses are required to deposit the amount within 30 days to the Board or with authorized bank. Delay in deposition by due date attract interest at prescribed rate per month or part thereof.
2. Assessee is required to file a return of the water consumption in various categories (category I to IV). The State Board accordingly calculates the amount of cess on the basis of applicable rates & water consumption.
3. In order to simplify the procedure for the small consumers the State Board introduced a self assessment scheme (SAS). Thus, assesses are categorized under SAS and MAS. The SAS scheme is applicable for the consumers of water where the estimated cess amount is not likely to exceed the prescribed amount in subsequent financial year.
 - a. SAS (Self Assessment Scheme) - The assessee under this scheme shall submit details of the estimated/ projected water consumption in the current financial year and calculate the amount of cess payable for the year. The amount so assessed has to be deposited along with details at the Regional Office by 31st May of the financial year.
4. MAS (Major Assessment Scheme)-
 - (i) The assessee under this scheme is required to submit monthly water consumption to the Board by the fifth of the following month.
 - (ii) The Board after verification of the returns issues assessment order.
 - (iii) The assessee is required to deposit cess amount as per assessment order within one month of the issuance of assessment order, failure to which interest at prescribed rate is to be paid.

- (iv) The assessee if claims rebate, while submitting returns, it shall submit documentary proof in support of the claim as per provisions of the Cess Act and Rules made thereunder.
 - (v) The Regional Officer after ensuring compliance of the section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and any standards laid down by the Central Government under the Environment (Protection) Act 1986, shall recommend for allowing rebate or not.
 - (vi) The Group In-charge, dealing with cess, on the submissions of assesses and recommendation of Regional Officer shall submit proposals to allow/disallow rebate and applicable rates of cess.
5. The accounts personal in cess section shall reconcile the amount of cess deposited and maintain account of cess.
 6. The Group In-charge (Cess) is responsible for remittance of cess amount to MoEF, GoI.
 7. A percentage of the cess amount, remitted to the Government of India is reimbursed back to the Board. The in-charge accounts section shall be responsible to follow-up with MoEF for reimbursement and forwarding Utilization Certificates to MoEF.

Process Flow Chart for Cess Realization under MAS Scheme

Flow Chart



Note:-

1. All days to be counted are working days
2. If the returns are not submitted with in stipulated time, the in-charge shall proceed as per provisions of Cess Act.
3. The Regional Officer shall submit verification for rebate within 15 days.