

THE WATER (PREVENTION AND CONTROL OF POLLUTION) CESS (AMENDMENT) ACT, 1991

No. 53 OF 1991

[16th December, 1991.]

An Act to amend the Water (Prevention and Control of Pollution) Cess Act, 1977.

BE it enacted by Parliament in the Forty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Water (Prevention and Control of Pollution) Cess (Amendment) Act, 1991.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

36 of 1977. 2. In section 3 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (hereinafter referred to as the principal Act),—

(a) after sub-section (2), the following sub-section shall be inserted, namely:—

“(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 or any of the standards laid down by the Central Government under the Environment (Protection) Act, 1986, cess shall be, notwithstanding anything contained in sub-section (2) of this section, calculated 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.”;

6 of 1974.

29 of 1986.

(b) in sub-section (3), for the words, brackets and figure “under sub-section (2)”, the words, brackets, figures and letter “under sub-section (2) or sub-section (2A)” and for the words “in that sub-section”, the words “in those sub-sections” shall be substituted.

3. Section 5 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(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

Short title and commencement.

Amendment of section 3.

Amendment of section 5.

“26.1.1992: Vide Notification No. S.O. 78(E), dated 26-1-1992.

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.”.

Amend-
ment of
section 6.

4. In section 6 of the principal Act,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

“(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.”;

(b) in sub-section (2), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted;

(c) in sub-section (3), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted.

Amend-
ment of
section 7.

5. In section 7 of the principal Act,—

(a) for the words “seventy per cent.”, the words “twenty-five per cent.” shall be substituted;

(b) the following proviso shall be inserted at the end, namely:—

“Provided that a person or local authority shall not be entitled to any 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 or any of the standards laid down by the Central Government under the Environment (Protection) Act, 1986.”

6 of 1974.
29 of 1986.

Amend-
ment of
section 10.

6. In section 10 of the principal Act, for the portion beginning with the words “interest at twelve per cent.” and ending with the words “actually paid”, the following shall be substituted, namely:—

“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”.

Amend-
ment of
section 17.

7. In section 17 of the principal Act, in sub-section (2), in clause (a), after the words “the rebate”, the words “and the maximum quantity of water in excess of consumption whereof any person or local authority shall not be entitled to the rebate” shall be inserted.

8. For Schedule II to the principal Act, the following Schedule shall be substituted, namely:—

Substitution of New Schedule for schedule II.

"SCHEDULE II

(See section 3)

| Purpose for which water is consumed | Maximum rate under sub-section (2) of section 3 | Maximum rate under sub-section (2A) of section 3 |
|--|---|--|
| (1) | (2) | (3) |
| 1. Industrial cooling, spraying in mine pits or boiler feeds | One and a half paise per kilo litre | Two and one-fourth paise per kilo litre. |
| 2. Domestic purpose | Two paise per kilo litre | Three paise per kilo litre. |
| 3. Processing whereby water gets polluted and the pollutants are easily bio-degradable | Four paise per kilo litre | Seven and a half paise per kilo litre. |
| 4. Processing whereby water gets polluted and the pollutants are not easily bio-degradable and are toxic | Five paise per kilo litre | Nine and a half paise per kilo litre." |