

Commercial Circular No. 354

In exercise of the powers conferred by Section 3 of the Maharashtra Tax on sale of Electricity Act, 1963 (Mah. XXI of 1963) and all other powers enabling it in that behalf, and in supersession of the Government Notification, Industries, Energy and Labour Department. VVK-2018/CR-161/Energy-1, dated the 26th December, 2018, the Government of Maharashtra vide notification dated the 19th December, 2025 has revised the rates at which the tax shall be levied per unit of electricity sold by the power utility to the consumers in the areas mentioned below with effect from the 1st December, 2025.

The detail rates of existing Tax On Sale of Electricity and revised rates as per above notification are summarized as below :-

Sr. No	Area	Old ToSE Rate (Paise/Unit)	Revised ToSE Rate (Paise/Unit)	Rates increased by (Paise/Unit)
1	2	3	4	5=4-3
2	In City areas covered under the license granted to Maharashtra State Electricity Distribution Company Limited, in respect of sale of electricity to the industrial and commercial consumers.	19.04	28.94	9.90
3	(a) in respect of sale of electricity to industrial or commercial consumers.	18.00	27.90	9.90
	(b) in respect of sale of electricity to any other consumers other than industrial or commercial consumers.	Nil	Nil	Nil

As per above Table, it can be seen that there is a revision in rate of ToSE from 19.04 paise/unit to 28.94 paise/unit for City Areas and from 18.00 paise/unit to 27.90 paise/unit for other areas in the state i.e. increase in rate by 9.90 paise/unit where this increase by 9.90 paise/unit shall be levied separately to Commercial and Industrial Consumers under new head as "PM KUSUM PART-B/ MAGEL TYALA SAUR KRUSHI PUMP".

All field officers are requested to take note of above amendment in rates of Tax on Sale of Electricity as per rates specified in GoM notification as above.

Encl :- As above


Chief Engineer (Commercial)

Copy to – As per mailing list.

NOTIFICATION

Industries, Energy, Labour and
Mining Department, Mantralaya
Madam Cama Marg,
Hutatma Rajguru Chowk,
Mumbai-400 032.

Dated the 19 December, 2025.


Maharashtra
Tax on Sale
of Electricity
Act, 1963

No. VVK-2018/CR-161/Energy-1.- In exercise of the powers conferred by section 3 of the Maharashtra Tax on Sale of Electricity Act, 1963 (Mah. XXI of 1963) and of all other powers enabling it in that behalf, and in supersession of the Government Notification, Industries, Energy and Labour Department. No.VVK-2018/CR-161/Energy-1, dated the 26th December, 2018, the Government of Maharashtra hereby, specifies, with effect from the 1st December, 2025, the rates mentioned in column (3) of the Table appended hereto, to be the rates at which the tax shall be levied per unit of electricity sold by the power utility to the consumers in the areas mentioned in column (2) of the said Table.

TABLE

Sr.No (1)	Area (2)	Rate of tax Payable (3)
1	In the areas covered under the license granted to Tata Power Company, Adani Electricity Mumbai Limited and Brihan Mumbai Electricity Supply and Transport Undertaking, Torrent Power Limited - (a) in respect of sale of electricity to industrial or commercial consumers. (b) in respect of sale of electricity to consumers other than industrial or commercial consumers.	43.94 <i>paise</i> per unit. 35.94 <i>paise</i> per unit.
2	In City areas covered under the license granted to Maharashtra State Electricity Distribution Company Limited, in respect of sale of electricity to the industrial and commercial consumers.	28.94 <i>Pasie</i> per unit.
3	In any other area in the State, - (a) in respect of sale of electricity to industrial or commercial consumers. (b) in respect of sale of electricity to any other consumers other than industrial or commercial consumers.	27.90 <i>paise</i> per unit. Nil.

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


(Uddhav Dahiphale)

Joint Secretary to Government.