



ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮಾಲಿನ್ಯ ನಿಯಂತ್ರಣ ಮಂಡಳಿ
Karnataka State Pollution Control Board

“ಪರಿಸರ ಭವನ”, 1 ರಿಂದ 5 ನೇ ಮಹಡಿಗಳು, ನಂ. 49, ಚರ್ಚ್ ಸ್ಟ್ರೀಟ್, ಬೆಂಗಳೂರು - 560 001, ಕರ್ನಾಟಕ, ಭಾರತ
“Parisara Bhavana”, 1st to 5th Floor, # 49, Church Street, Bengaluru - 560 001, Karnataka, INDIA

NO.PCB/SEO/MIN/circular-Cess/2017-18/4064

DATE: 26 OCT 2017

CIRCULAR

Sub: Repeal of the Water (Prevention and Control of Pollution) Cess Act, 1977 under the Taxation Laws (Amendment) Act, 2017 enacted by the Government of India – reg.

Ref: Proceedings of the 213th Board Meeting held on 03.08.2017.

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Preamble:

The Water (Prevention and Control of Pollution) Cess Act, 1977 has been enacted by the Ministry of Environment & Forest and Climate Change Government of India to provide for the levy and collection of a Cess on water consumed by persons carrying on certain industries and by local authorities.

Further, it is to be informed that, the Ministry of Law and Justice, Government of India has enacted the Taxation Laws (Amendment) Act, 2017 and the same has been published in the Gazette of India dated: 5th May 2017. In the said Act, under section 18(1) and in the Third Schedule, the Water (Prevention and Control of Pollution) Cess Act, 1977 is repealed as whole. The Water Cess was being collected by the SPCBs/PCCs will be subsumed in the Goods and Services Tax (GST). The date of implementation will coincide with the date of the GST roll-out i.e. effect from 1st July 2017. The matter was also discussed in the 213th Board meeting held on 03.08.2017.

In view of the above, the collection of Water Cess from certain industries and local bodies/authorities under the Water (Prevention and Control of Pollution) Cess Act, 1977 shall be withdrawn with effect from 1st July 2017. The pending arrears Water Cess amount from the industries and local authorities before coming into force of the GST (i.e. before 1st July 2017) shall be collected with immediate effect.

Draft approved by
Member Secretary


MEMBER SECRETARY

TO:

1. The Chief Environmental Officer -1,2 & 3 for information.
2. The all Regional Senior Environmental Officers for information.
3. The all Regional Officers for information and necessary action.
4. Case file.
5. Web site.