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Government of India
Ministry of Finance
(Department of Revenue)

Notification No.

17/2015-Service Tax

New Delhi, the 19th May, 2015

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services provided under the Power System Development Fund Scheme of the Ministry of Power (hereinafter referred to as the Scheme), from the whole of the service tax leviable thereon under section 66B of the said Act:-

by way of,-

- (A) re-gasification of Liquefied Natural Gas imported by the Gas Authority of India Limited (GAIL);
- (B) transportation of the incremental Re-gasified Liquefied Natural Gas (RLNG) (e-bid RLNG) to the power generating companies or plants as specified in the Annexure-I and Annexure -II to this notification,

subject to the following conditions, namely:-

- (a) GAIL is appointed as the 'e-bid RLNG Operator' for the gas based plants outside Gujarat and Gujarat State Petroleum Corporation Limited (GSPCL) will be 'e-bid RLNG Operator' for the gas based plants within Gujarat and GAIL will be the only agency for the procurement of e-bid RLNG under the Scheme;
- (b) supply of imported spot RLNG 'e-bid RLNG' to the Stranded gas based plants as well as the plants receiving domestic gas, will be upto the target Plant Load Factor (PLF) selected through a reverse e-bidding;
- (c) the eligible gas based power plants under the Scheme shall be the Stranded gas based power plants and those plants receiving domestic gas whose actual average PLF achieved during April-January 2014-15 was below the target PLF;

- (d) in case of plants receiving domestic gas (Annexure-II), Power System Development Fund Scheme (PSDF) support being made available only for incremental generation of electricity during the relevant period over and above the PLF achieved during April-January 2014-15, for example, if the PLF actually achieved during April-January 2014-15 is 20%, and if during the relevant period the PLF is 25% from all sources including that from e-bid RLNG, then PSDF support will be made available for the electricity corresponding to $25 - 20 = 5\%$ PLF, but limited to the actual generation from e-bid RLNG during that relevant period;
- (e) the person liable to pay service tax produces the following certificates as verified by the Empowered Pool Management Committee (EPMC) constituted by Ministry of Power *vide* Office Memorandum No. 4/2/2015-Th-1 dated 27th March, 2015, within a period of three months, or such extended period not exceeding a further period of six months as the Assistant Commissioner or Deputy Commissioner of Central Excise or Service Tax, may allow, before the jurisdictional Central Excise officer:-
- (i) certification by Central Electricity Authority (CEA) for each participating gas based plant regarding the quantum of electricity to be generated per unit of gas based on the technical parameters of that plant;
 - (ii) certification by GAIL regarding quantity of e-bid RLNG gas supplied during the relevant period;
 - (iii) self-certification by the participating gas based plant regarding the quantity of e-bid RLNG gas actually utilised during the relevant period for generation of electricity, and Discom-wise supply of such electricity; and
 - (iv) certification by participating Discoms regarding the quantum of e-bid RLNG based electricity purchased during the relevant period from participating gas based plants;
- (f) the person, failing to produce the aforesaid certificates before Central Excise Officer within the stipulated period, would pay the duty leviable on such services along with the applicable interest thereon;

Provided that the exemption shall not be available if such Re-gasified Liquefied Natural Gas (RLNG) and Liquefied Natural Gas (LNG), is used for generation of electrical energy by captive generating plant as defined in clause (8) of section 2 of the Electricity Act, 2003 (36 of 2003):

Provided further that nothing contained in this notification shall apply on or after the 1st day of April, 2017.

Annexure –I
LIST OF STRANDED GAS BASED POWER PLANTS

S. No.	Name of Power Station	Name of the State
(1)	(2)	(3)
1	RATNAGIRI (RGPPL-DHABHOL)	MAHARASHTRA
2	PRAGATI CCGT-III	DELHI
3	DHUVARAN CCPP(GSECL)	GUJARAT
4	UTRAN CCPP (GSECL)	GUJARAT
5	PIPAVAV CCPP	GUJARAT
6	DHUVARAN CCPP(GSECL)	GUJARAT
7	HAZIRA CCPP EXT	GUJARAT
8	VATWA CCPP (TORRENT)	GUJARAT
9	RITHALA CCPP(NDPL)	DELHI
10	ESSAR CCPP	GUJARAT
11	UNOSUGEN CCPP	GUJARAT
12	DGEN Mega CCPP	GUJARAT
13	GAUTAMI CCPP	ANDHRA PRADESH
14	GMR - KAKINADA (Tanirvavi)	ANDHRA PRADESH
15	JEGURUPADU CCPP (GVK)	ANDHRA PRADESH
16	KONASEEMA CCPP	ANDHRA PRADESH
17	KONDAPALLI EXTN CCPP	ANDHRA PRADESH
18	VEMAGIRI CCPP	ANDHRA PRADESH
19	SRIBA INDUSTRIES	ANDHRA PRADESH
20	RVK ENERGY	ANDHRA PRADESH
21	SILK ROAD SUGAR	ANDHRA PRADESH

22	LVS POWER	ANDHRA PRADESH
23	GMR Vemagiri Exp	ANDHRA PRADESH
24	Kondapalli Exp St-III	ANDHRA PRADESH
25	Samalkot Exp	ANDHRA PRADESH
26	CCGT by Panduranga	ANDHRA PRADESH
27	Gas Engine by Astha	TELANGANA
27	Kashipur Sravanthi St-I&II	UTTARAKHAND
28	Beta Infratech CCGT	UTTARAKHAND
29	Gama Infraprop CCGT	UTTARAKHAND
30	CCGT by Pioneer Gas Power Ltd.	MAHARASHTRA

Annexure –II
LIST OF PLANTS RECEIVING DOMESTIC GAS
(Average PLF during April, 2014-January, 2015)

S. No.	Name of Power Station	Installed Capacity (MW)	Name of the State	PLF (%) (April-January, 2014-15)
(1)	(2)	(3)	(4)	(5)
1	NTPC, FARIDABAD CCP	431.59	HARYANA	42.3
2	NTPC, ANTA CCP	419.33	RAJASTHAN	47.9
3	NTPC, AURAIYA CCPP	663.36	UTTAR PRADESH	28.5
4	NTPC, DADRI CCPP	829.78	UTTAR PRADESH	34.6
5	NTPC, GANDHAR (JHANORE)	657.39	GUJARAT	31.0
6	NTPC, KAWAS CCPP	656.2	GUJARAT	31.8
7	I.P.CCPP	270	DELHI	41.2
8	PRAGATI CCGT-III	750	DELHI	33.5
9	PRAGATI CCPP	330.4	DELHI	66.2
10	DHOLPUR CCPP	330	RAJASTHAN	31.2
11	DHUVARAN CCPP(GSECL)	106.42	GUJARAT	17.1
12	HAZIRA CCPP(GSEG)	156.1	GUJARAT	16.0
13	UTRAN CCPP(GSECL)	144	GUJARAT	10.4

14	URAN CCPP(MAHAGENCO)	672	MAHARASHTRA	60.0
15	TROMBAY CCPP (TPC)	180	MAHARASHTRA	78.5
16	BARODA CCPP (GIPCL)	160	GUJARAT	3.1
17	GODAVARI (SPECTRUM)	208	ANDHRA PRADESH	28.4
18	JEGURUPADU CCPP (GVK)	235.4	ANDHRA PRADESH	25.4
19	KONDAPALLI CCPP (LANCO)	350	ANDHRA PRADESH	19.8
20	PEDDAPURAM (BSES)	220	ANDHRA PRADESH	11.6
21	VIJESWARAN CCPP	272	ANDHRA PRADESH	24.8
22	PEGUTHAN CCPP (GTEC)	655	GUJARAT	5.4
23	SUGEN CCPP (TORRENT)	1147.5	GUJARAT	25.6

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