

## **Water (Prevention & Control of Pollution) Act, 1974.**

- **An Act to provide for the prevention & control of water pollution & maintaining or restoring of wholesomeness of water, for the establishment, with a view to carrying out of the purposes aforesaid, of Boards**
  - **for the prevention & control of water pollution,**
  - **for conferring on & assigning to such Boards powers & functions relating thereto & for matters connected therewith.**

## DEFINITIONS

- **'Outlet' includes**  
**any conduit pipe or channel (open or closed)**  
**carrying sewage or trade effluent or**  
**any other holding arrangement**  
**which causes or is likely to cause, pollution.**  
**'Trade effluent' includes**  
**any liquid, gaseous or solid substance**  
**which is discharged from any premises used for**  
**carrying on any industry operation or process or**  
**treatment & disposal system,**  
**other than domestic sewage.**

## DEFINITIONS

- **'Pollution' means**
  - such contamination of water or
  - such alteration of the physical, chemical or biological properties of water or
  - such discharge of any sewage or trade effluent or of any other liquid, gaseous or solid substance in to water (whether directly or indirectly)
- as may or is likely,
  - to create nuisance or render such water harmful or injurious to public health or safety, or
  - to domestic, commercial, industrial, agricultural or other legitimate uses, or
  - to the life & health of animals or plants or of aquatic organisms.

## **Sec.3 &4 : Constitution of CPCB & SPCB.**

- **Sec.3 : Central Government shall constitute a Central Board, for the prevention & control of water pollution to exercise the power conferred on & to perform the functions assigned under this Act.**
- **Sec.4 : The State Government shall constitute a State Board, to exercise the power conferred on & to perform the functions assigned under this Act.**





## **Sec. 16 : Functions of CPCB.**

- **Advise Central Govt. on any matter concerning,**
  - **the improvement of the quality of water & the prevention, control & abatement of water pollution plan &**
  - **execute a nation-wide programme for the prevention, control & abatement of water pollution plan &**
  - **provide technical assistance & guidance to SPCB.**
- **Plan & organize training of persons engaged in programme for prevention, control & abatement of water pollution.**
- **Lay down, modify in consultation with SPCB the Standards for the quality of water, stream or well.**
- **Collect, compile & publish technical & statistical data relating to water pollution & the measures devised for its effective prevention, control & abatement .**

## **Sec. 17 : Functions of SPCB.**

- **Advise State Govt. on any matter concerning the prevention, control & abatement of water pollution.**
- **Inspect any control equipment, industrial plant or manufacturing process & to take necessary steps for prevention, control & abatement of water pollution.**
- **Inspect sewage or trade effluent, works & plants for the treatment of sewage or trade effluent & review plans, specifications or other data.**
- **Lay down, modify standards for sewage or trade effluent in consultation with CPCB.**
- **Evolve economical & reliable methods of treatment , utilization in agriculture & disposal for sewage or trade effluent.**
- **Perform other functions entrusted by CPCB & State Govt.**

## **Sec. 18 & 19**

**Sec.18 : Power to give directions.**

- **CPCB shall be bound by such directions in writing as the Central Govt. may give.**
- **SPCB shall be bound by such directions in writing as the CPCB & State Govt. may give.**

**Sec.19 : Power of State Govt. to restrict the Application of the Act.**

- **State Govt. may restrict the application of this Act to such areas as may be declared as water pollution prevention & control areas [WPCA].**

## **Sec.20.**

- **Sec. 20 : Power to obtain information.**  
for the purpose of enabling a SPCB to perform the functions conferred on it by or under this Act,  
the SPCB or any officer empowered by it in that behalf,
  - may make surveys of any area & gauge & keep records of the flow or volume & other characteristics of any stream or well in such area, &
  - may take steps for the measurement & recording of the rain fall in such area & for the installation & maintenance for those purposes of gauges or other apparatus & works connected therewith & carry out stream surveys.



## **Sec. 21, 22 & 23.**

- **Sec.21 : Power to take samples of effluent.**
- **Sec.22 : Power of entry & inspection.**
- **Sec.23 : Prohibition on use of stream or well for disposal of polluting matters etc..**

**No person shall knowingly cause or permit any poisonous, noxious or polluting matter determined in accordance with such standards as may be laid down by the SPCB to enter into any stream or well or sewer or land.**

## **Water (Prevention & Control of Pollution) Act, 1974.**

<b>Sec.25 &amp; 26 : Consent to use &amp; discharge of water. ( valid up to expiry )</b>	<b>Application At the time of obtaining Consent to establish, to operate an industry, operations &amp; processes &amp; for renewal</b>	<b>To SPCB</b>
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## **CONDITIONS FOR WATER CONSENT UNDER WATER ACT .**

- 1. The daily quantity of trade effluent from the factory shall not exceed, the specified in consent.**
- 2. The daily quantity of sewage effluent from the factory shall not exceed, the specified in consent.**
- 3. Trade Effluent:**
  - Treatment – The applicant shall provide comprehensive treatment system consisting of primary/ secondary & or tertiary treatment as is warranted with reference to influent quality & operate & maintain the same continuously so as to achieve the quality of the treated effluent to the specified standards.**

## **CONDITIONS FOR WATER CONSENT UNDER WATER ACT .**

**The standards pertaining to following,**

- 1. pH**
- 2. Suspended Solids**
- 3. BOD 3 days 27<sup>0</sup>C**
- 4. COD**
- 5. Oil & Grease**



## **CONDITIONS FOR WATER CONSENT UNDER WATER ACT .**

**Disposal**- The treated trade effluent shall be reused for gardening/ irrigation in the plant premises.

**4.Sewage effluent :**

**treatment** - The applicant shall provide comprehensive treatment system consisting of primary/ secondary & or tertiary treatment as is warranted with reference to influent quality & operate & maintain the same continuously so as to achieve the quality of the treated effluent to the specified standards.

## **CONDITIONS FOR WATER CONSENT UNDER WATER ACT .**

**Disposal**- The treated sewage effluent shall be used on land for gardening / irrigation.

- 5. The industry should monitor effluent quality regularly.**
- 6. The applicant shall comply with the provisions of the Water CESS Act, 1977 & Rules thereunder.**

## **WATER (P&C OF POLLUTION) CESS ACT, 1977**

***An Act to provide for the levy & collection of CESS on water consumed by persons carrying on certain industries & by local authorities to control of water pollution constituted under the Water (prevention & control of pollution) Act.***

**'Local Authority' means a municipal corporation or a municipal council.**

**'Industry' includes any operation or process, or treatment and disposal system, effluent or trade effluent, but does not include any hydal power unit.**

Enacted by the Parliament to augment the resources of Central and State Pollution Control Boards

Provides for imposition of Cess on usage of water by specified persons and authorities

Small Act with only 17 sections, enacted as a complementary to the Water Act, 1974

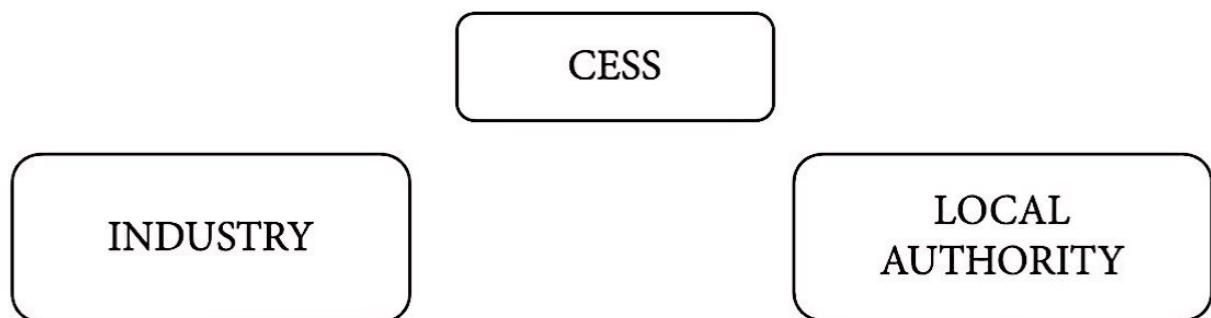
Drafted with an objective to facilitate the achievement of the

Came into force on 1st April, 1978



- Cess different from tax; tax levied for general public purpose while cess imposed for a particular purpose.
- Meaning of cess similar to a fee charged for rendering a service.
- Cess levied for specific purpose like Swacch Bharat Cess, Education Cess, Secondary Higher Education Cess etc.
- Cess Act applicable to all States and Union Territories, where Water Act applies, except Jammu and Kashmir.

## **Payers of cess**



## **Levy of cess**

- Before enforcement of Water (Prevention and Control of Pollution) Cess (Amendment) Act, 2003, Cess was levied only on industries enlisted in Schedule I of the Act.
- Cess initially levied on Ferrous Metallurgical Industry, Non-Ferrous Metallurgical Industry, Mining, Ore-processing, Petroleum, Petro-Chemical, Chemical, Cement, Ceramic, Textile, Paper, Fertilizer, Power, Processing of animal or vegetable products including milk, meat, hides, skins and agricultural products and Engineering industries.

**WATER (P&C OF POLLUTION) CESS ACT, 1977**  
**Sec. 3 - Levy & collection of CESS.**

**(2) The CESS shall be payable by –**

- a) every person carrying on any 'Industry' &**
- b) every 'local authority'**

**shall be calculated on the basis of the water consumed by such person or local authority, for any of the purposes specified in column (1) of SCHEDULE II, at such rate, not exceeding the rate specified in the corresponding entry in column (2) thereof.**

**(2.A) where any person carrying on any industry & any local authority consuming water for domestic purpose is payable the CESS as given in column (3) SCHEDULE II.**



**WATER (P&C OF POLLUTION) CESS ACT, 1977**  
**Sec. 3 - Levy & collection of CESS.**

- (3) Where any local authority supplies water to any person carrying on any specified Industry or to any other Local Authority & such person or other Local Authority is liable to pay CESS in respect to the water so supplied,**  
**then the Local Authority first mentioned shall not be liable to pay such cess in respect of such water.**

**WATER (P&C OF POLLUTION) CESS ACT, 1977**  
**Sec. 4 – Affixing of meters.**

- 1. For the purpose of measuring & recording the quantity of water consumed, every person carrying on any industry & every local authority shall affix meters of such standards & at such places as may be prescribed & it shall be presumed that the quantity indicated by the meter has been consumed, as the case may be, until the contrary is proved.**

**WATER (P&C OF POLLUTION) CESS ACT, 1971**  
**Sec.5 – Furnishing of returns.**

- 1. Every person carrying on any industry & every local authority, liable to pay the CESS under section 3, shall furnish such returns, in such form, at such intervals & containing such particulars, to such officer or authority, as may be prescribed.**

## Schedule II

Purpose for which water is consumed	Maximum Rate	Maximum rate when any industry or local authority fails to comply with Section 25 of Water Act
Industrial Cooling, Spraying in mine pits or boiler feeds	Five paise per kilolitre	Ten paise per kilolitre
Domestic purpose	Two paise per kilolitre	Three paise per kilolitre



## Schedule II

Purpose for which water is consumed	Maximum Rate	Maximum rate when any industry or local authority fails to comply with Section 25 of Water Act
Processing whereby water is polluted by: a. Not easily biodegradable pollutants b. Toxic pollutants c. Both toxic and non-	Fifteen paise per kilolitre	Thirty paise per kilolitre

## **WATER (P&C OF POLLUTION) CESS ACT, 1977**

### **Sec.5 – Rebate.**

- Where any person or local authority, liable to pay CESS under this Act, installs any plant for the treatment of sewage or trade effluent, such person or local authority shall from such date as may be prescribed, be entitled to rebate of 25% of the CESS payable by him,

Provided that the person or local authority shall not be entitled to a rebate if he or it-

- a) Consumes water in excess of the maximum quantity as may be prescribed or
- b) Fails to comply with any of the provisions of section 25 of Water (P & C of P) Act, 1974 or any of the standards laid down by Central Govt. under Environment (Protection) Act, 1986.

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# WATER (P&C OF POLLUTION) CESS ACT, 1977

## (Section 3) - SCHEDULE II

Purpose for which water is consumed	Max. rate under sub-section (2). (paise / KL)	Max. rate under sub-section (2.A). (paise / KL)
1.Industrial cooling, spraying in mine pits or boiler feeds,	5	10
2.Domestic Purpose,	2	3
3.Processing whereby water gets polluted & the pollutants are a) Easily biodegradable , b) Non-toxic c) Both non-toxic & not easily biodegradable	10	20
4.Processing whereby water gets polluted & the pollutants are a) not easily biodegradable b) Toxic or c) Both toxic & not easily biodegradable	15	30

## **WATER (P&C OF POLLUTION) CESS ACT, 1977**

<b><u>Sec.3 :</u> Levy &amp; collection of CESS</b>	<b>The CESS shall be payable by every person carrying on an <u>Industry</u> &amp; by every local authority. (valid up to expiry)</b>	<b>To SPCB. ( * The purpose of water consumption &amp; the rate of CESS refer Sch.2 )</b>
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## **Features of water cess act**

- Levy of water cess linked to consumption of water for different purposes.
- Water consumed or supplied by a local authority or industry to be measured.
- For measuring water consumption, Meter of prescribed standards to be affixed at the entrance of water supply connections.
- Reading indicated by the Meter to be presumed correct, unless proved otherwise.
- Central Government to cause installation of meter, in case a person fails to install; cost of installation to be recovered from the person.

## **Special provisions under water cess act, 1977**

- Incentive for installation of plant for treatment of sewage or trade effluent.
- A person installing such plant for sewage treatment, entitled to benefit of 25% rebate on cess payable by him.
- Maximum quantity of water to be used by specified industries, prescribed in Water Cess Rules 1978; a person using water more than the limit not entitled to rebate.

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## **Fines and penalties**

- A person liable to pay cess, required to pay it within the time specified in the assessment order.
- Failure to pay cess to be repaid along with an interest of 2% per month; even a fraction of month to be treated as full month.
- Penalty up to the amount of Cess may be imposed by assessing authority in case of failure in payment of cess within stipulated time.
- Reasonable opportunity of being heard to be provided before imposition of

## **Fines and penalties**

- Penalty to be imposed if no sufficient reason provided for non payment of cess.
- Imprisonment up to six months or fine up to one thousand rupees or both in case of furnishing of a false return or in case of wilful evasion of payment of tax.
- In case the offence is committed by a company, the person in charge of the company at the time of offence shall be deemed to have conducted the offence.



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## **Appeals**

- A person dissatisfied with the assessment order passed under Section 6 or a person aggrieved with imposition of penalty under Section 11 for non-payment of Cess may file an appeal to the Appellate Committee.
- Appellate committee to consist of three persons.
- Appellant to state the facts and ground of appeal.
- Appeal to be accompanied by a copy of assessment order.

## **Appeals**

- Appeal can be heard if filed after 30 but before 45 days from communication, with a sufficient reason for delay.
- Appellant to pay requisite fee along with memorandum of appeal.
- Appeal to be disposed off as expeditiously as possible.
- A person dissatisfied with order of Appellate Committee may appeal before the

## **Power of centre government to exempt and frame rules**

- Central government empowered to frame rules and exempt an industry from payment of cess if consumption of water is below the specified quantity.
- Exemption based on nature of raw material used.
- Exemption based on nature of manufacturing process used.
- Exemption based on nature of effluent generated.

## **Power of centre government to exempt and frame rules**

- Exemption on the basis of production data, water consumption per unit production and location of industry



## **WATER (P&C OF POLLUTION) CESS RULES, 1978.**

- 3. Standards of the meters & places where they are to be affixed.**
  - 1) For the purpose of measuring & recording the quantity of water reconsumed, every consumer shall affix water meter, Venturi meters or orifice meters with indicators & recorders in conformity with the standards laid down by ISI or specified by the Board.**
  - 3) Every consumer shall provide a separate meter for assessing the quantity of water used for each of the four purposes mentioned in column 1 of Schedule II of ACT.**
  - 4) Meter shall be affixed at the entrance of water supply connection within the premises.**

## **WATER (P&C OF POLLUTION) CESS RULES, 1978.**

### **4. Furnishing of returns.**

- 1) Every consumer shall furnish on or before the 5<sup>th</sup> of every calendar month, to assessing authority, a return in FORM I showing the quantity of water consumed in the previous month.**
- 2) If the consumer fails to submit the return, the assessing authority or the officer authorized in this regard shall issue a notice in FORM I-A.**

# **WATER (P&C OF POLLUTION) CESS RULES, 1978.**

## **6. Rebate.**

**Where a consumer installs any plant for the treatment of sewage or trade effluent, such consumer shall be entitled to the rebate under section 7A from the expiry of 15 days from the date on which such plant is successfully commissioned & so long as it functions.**

**Provided that the consumer shall not be entitled to the rebate if he;**

- a) Consumes water excess of the max. quantity specified in column (3) of the First schedule for the category of industries in the corresponding entry in column (2) relating to the industry given in column (1) thereto or**
- b) Fails to comply with any of the provisions of section 25 of Water( P & P of C) Act,1974 or any of the standards laid down by Central Govt.**



## **WATER (P&C OF POLLUTION) CESS RULES, 1978.**

### **FIRST SCHEDULE**

Name of the Industry	Category	Maximum quantity of water
Chemical	a. Caustic soda i) Mercury cell process  ii) Membrane process	i) 5 cubic meters per tonne of caustic soda produced (excluding cooling water)  ii) 5 cubic meters per tonne of caustic soda produced (including cooling water)
Textile	a. Man made fiber i) Nylon & polyester	170 cubic meters per tonne of fiber produced



## COMPLIANCE OF RULE 4.

<b>Furnishing returns in <u>FORM 1</u> to assessing authority, showing the quantity of water consumed in the previous month.</b>	<b>On or before 5th of every calendar month.</b>	<b>TO SPCB.</b>
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