

**Odisha Tourism**  
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ଓଡ଼ିଶା ପର୍ଯ୍ୟଟନ  
ପର୍ଯ୍ୟଟନ ଭବନ, ଲୁଇସ ରୋଡ୍,  
ଭୁବନେଶ୍ୱର-୭୫୧୦୧୪

ଓଡ଼ିଶା ସରକାର  
ପର୍ଯ୍ୟଟନ ବିଭାଗ

**Government of Odisha  
Tourism Department**

No. 8389 / TSM, Bhubaneswar, Dated 03-06-26  
TCT-RC-MISC-0008-2022

**NOTIFICATION**

**Sub: Operational Guidelines for Exemption of Electricity Duty under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026**

The Government has notified the Odisha Tourism (Amendment) Policy, 2026 vide Tourism Department Resolution No. 2154-TCT-RC-MISC-0008-2022, dated. 19th January, 2026. In order to operationalise the Policy, Government has been pleased to issue the following Operational Guidelines for Exemption of Electricity Duty in view of the Odisha Tourism (Amendment) Policy, 2026.

**ORDER**

Ordered that the Notification be published in the Extraordinary issue of the Odisha Gazette for general information and copies thereof be forwarded to all Departments of Government / Principal A.G. (Audit) / Principal A.G. (A & E), Odisha, Bhubaneswar.

By Order of the Governor

(BALWANT SINGH, IAS)

**Commissioner-cum-Secretary to Government**

**Memo No 8390 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to PS to Hon'ble Deputy Chief Minister, Odisha, Women & Child Development / Mission Shakti / Tourism Department for kind information of Hon'ble Deputy Chief Minister, Odisha.

**Joint Secretary to Govt.**

**Memo No 8391 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the PS to the Chief Secretary, Odisha /PS to DC-cum-ACS/PS to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary, Odisha/DC-cum-ACS/Principal Secretary to Govt. Finance Deptt. respectively.

**Joint Secretary to Govt.**

**Memo No 8392 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the PS to Addl. Chief Secretary, Energy Department / PS to Commissioner-cum-Secretary, Tourism / Sr. PPS to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of Addl. Chief Secretary, Energy Department / Commissioner-cum-Secretary Tourism/Director Tourism / Additional Secretaries, Tourism.

**Joint Secretary to Govt.**

**Memo No 8393 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the MD, IDCO / MD, IPICOL / MD, OTDC Ltd. for kind information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8394 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the All District Collectors / DD (T)s / all ADTs /TDOs / TDO (I/C)s / TPCODL / TPNODL / TPSODL for information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8395 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the Chairman/President, HRAO/TAAO/OTOA/IATO for information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8396 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to Heads of Portal Group, IT Centre, Lok Seva Bhavan / Computer Cell of Tourism Department for information & necessary action. They are requested to upload the Notification in website of Tourism Department for general information.

**Joint Secretary to Govt.**

**Memo No 8397 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the Gazette Cell, Lok Seva Bhawan, C/o- Commerce & Transport Department (Commerce), Bhubaneswar with a request to publish this notification in the next issue of the Odisha Extraordinary Gazette and supply 100 (Hundred) copies of the same to this Department for record.

**Joint Secretary to Govt.**

## OPERATIONAL GUIDELINES

### **EXEMPTION OF ELECTRICITY DUTY UNDER ODISHA TOURISM POLICY, 2022/ ODISHA TOURISM (AMENDMENT) POLICY, 2026**

(Pars 15.1.6 of ODISHA TOURISM POLICY, 2022/ ODISHA TOURISM  
(AMENDMENT) POLICY, 2026)

#### **1. SHORT TITLE:**

Operational guidelines for Electricity Duty under provisions of Para- 15.1.6 of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

#### **2. EXTENT:**

It shall extend to the whole of the State of Odisha.

#### **3. COMMENCEMENT:**

It shall come into force from the date of Notification of Odisha Tourism (Amendment) Policy, 2026.

#### **4. TERMS AND EXPRESSIONS:**

Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026.

#### **5. POLICY PROVISIONS:**

- a) **Para- 15.1.6 of Odisha Tourism Policy, 2022:** New tourism units shall be exempted from the payment of electricity duty up to a contract demand of 5 MVA for a period of five (5) years from the date of availing power supply for operation.
- b) **Odisha Tourism (Amendment) Policy, 2026:** New tourism units shall be exempted from the payment of electricity duty up to a contract demand of 5 MVA for a period of seven (7) years from the date of availing power supply for operation.

#### **6. ELIGIBILITY:**

Tourism Units satisfying definition and falling under –

- a) A new Tourism unit under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.
- b) Expansion of an existing Tourism Unit and tourism properties developed on PPP mode shall not be eligible for exemption of electricity duty under this policy
- c) Any investor availing incentive under this policy shall not be eligible to avail any such incentives under any such policy including IPR & vice versa.
- d) The applicable incentive shall not be sanctioned & disbursed if the tourism unit is found closed/ has gone out of commercial operation. In such a case, it may be deferred and will be released on satisfactory resumption of commercial operation.

#### **7. DETERMINATION OF DATE OF COMMERCIAL OPERATION AND SET UP:**

- a) The date of Commercial Operation for availing of this incentive shall be as per the

policy provisions.

- b) **For Odisha Tourism Policy, 2022:** The term "set up" mentioned in Clause- 12 (c) of the Odisha Tourism Policy, 2022 means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority or Development Authority. The applicant applying for incentives shall submit either of the two documents as a proof of date of set up.
- c) **For Odisha Tourism (Amendment) Policy, 2026:** The term "set up" mentioned in Clause- 12 (c) of the Odisha Tourism (Amendment) Policy, 2026 means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority or Development Authority OR the date on which the first capital investment is made on the project. The applicant applying for incentives has to submit either of the three documents as a proof for date of set up.

#### 8. TIME FRAME FOR FILING APPLICATION & PROCEDURE:

- a) Eligible Tourism unit shall file its claim complete in all respect, within 180 days of the date of commencement of operation.
- b) Application in the prescribed form received after the due date/ incomplete in any respect shall be liable to be summarily rejected will be considered on case to case basis.

#### 9. SPECIAL SINGLE WINDOW CLEARANCE COMMITTEE (SSWCC)

SSWCC shall be the competent authority to sanction claims of eligible Tourism Units.

- a) The SSWCC shall go into merits of each case to decide whether the tourism unit qualifies for exemption of electricity duty under the framework of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.
- b) The SSWCC shall discharge all other functions as may be necessary and subservient to the sanction and disbursement of subsidy under this scheme and shall regulate/ monitor the implementation of this scheme.

#### 10. PROCEDURE:

- a) Eligible Tourism unit claiming exemption from the payment of Electricity Duty on Distribution Company's power supply submit application in the prescribed form appended to this operational guideline at Annexure-'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure-'B'. Application shall be submitted to Department of Tourism.
- b) Copies of the documents as indicated in the checklist shall be self-certified by Proprietor/ Managing Partner/ Managing Director/ Authorized Signatory.
- c) On receipt of application with copies of relevant documents, the acknowledgement as prescribed at Annexure-'C' shall be dispatched to the applicant duly signed by Director, Tourism / the authorised person of DoT.
- d) The IFS and IFC will scrutinize the proposal and place it before SSWCC for approval.

#### 11. RECOMMENDATION FOR EXEMPTION OF ELECTRICITY DUTY ON DISTRIBUTION COMPANY'S POWER SUPPLY:

- a) One set of application, with recommendation of the SSWCC with supporting documents shall be forwarded to the Chief Engineer-cum-C.E.I.(T&D) of the concerned zone recommending exemption to be allowed with particulars in the prescribed form appended at Annexure-'D' by the authority as below.
- b) On receipt of the recommendation from the committee, the Electrical Inspector (T&D) of the concerned zone shall exempt the recommended Electricity Duty and intimate the same to the Executive Engineer of concerned Electrical Division, Chief Engineer-

cum-Chief Electrical Inspector (T&D), Odisha, Bhubaneswar and applicant unit in the prescribed format appended at Annexure- 'E' within 7 days from the date of recommendation.

- c) In any case exemption is allowed after collection of electricity duty; the Executive Engineer concerned shall take necessary steps to adjust the excess collection against tariff payable by the Tourism unit in near future after getting refund order from concerned Electrical Inspector (T&D).
- d) Electrical Inspector (T&D) / Executive Engineer concerned, shall keep accounts of exemption and adjustment and intimate the same at the end of each financial year to the Chief Electrical Inspector (T&D), Odisha / Director Tourism so as to keep record of quantum of benefit extended during the Odisha Tourism (Amendment) Policy, 2026.
- e) The date of Power Supply to avail of admissible exemption on Electricity Duty is the date of power supply by the DISCOM for operation of the unit only. Therefore, it is advisable that Tourism Units should take construction power and production power separately and to execute separate agreement for construction power and production power.

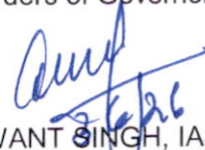
#### 12. REJECTION:

- a) In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit by the concerned authority as early as possible or within a maximum period of 30 days of receipt of application from the claimant unit in the format prescribed at Annexure 'F'.
- b) The receipt of claim filed by the Tourism units and exemption of Electricity Duty allowed etc. shall be monitored both electronically & manually at DoT / Electrical authorities' level.

#### 13. MISCELLANEOUS:

- a) Electrical authority (s)/ Department of Tourism may inspect the Tourism unit individually / jointly, if felt necessary.
- b) Tourism Unit shall furnish information, reports, periodical statements etc to the Department of Tourism / Electrical authority concerned as and when required.
- c) Tourism unit availed incentives will not be allowed to shift its' location without prior approval of Director Tourism, Odisha.
- d) Time limit prescribed in this guideline is of working days only.
- e) Department of Tourism may further modify these guidelines with the approval of the Government for smooth implementation of the tourism policy as and when required.
- f) Department of Tourism is the competent authority to clarify doubts if any arises in future on any of the provisions etc. with regards to these guidelines and the clarifications given by the Tourism department in this regard will be final and binding.
- g) The financial implications in implementation of these guidelines may be met out of the existing budgetary provisions of Department of Tourism.

By Orders of Governor



(BALWANT SINGH, IAS)

Commissioner cum Secretary, Tourism

Annexure- A

**APPLICATION FOR EXEMPTION FROM PAYMENT OF ELECTRICITY DUTY ON  
DISTRIBUTION COMPANY'S POWER SUPPLY**

**(Para – 15.1.6 of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.)**

(Strike out whichever is not applicable)

From:

M/s. \_\_\_\_\_

At \_\_\_\_\_

PO \_\_\_\_\_

Dist. \_\_\_\_\_

To

The Director Tourism

Govt. of Odisha.

Sub: Exemption from payment of Electricity Duty under the provisions of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

Sir,

In accordance with the provisions laid down in Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026, its operational guidelines notified by Department of Tourism, Government of Odisha, the claim for exemption of Electricity Duty is submitted herewith for the eligible period with following particulars.

1	Name of the Tourism Unit	
2	Address of Registered office	
3	Type of organization (Proprietorship/ Partnership/ Co-operative/ Private Limited/ Public Limited)	
4	Name of Proprietor/ Managing Partner/ Managing Director/ Authorized Signatory	
5	Date of first fixed capital investment i.e. land/ building/ plant & machinery and balancing equipment	
6	Items of manufacture/ service activity	
7	Date of starting Commercial Operation	
8	Date of power supply for operation	
9	Consumer no. of the tourism unit	
10	Connected loan/ contract demand	In KVA/ MVA

11	Total Capital Investment (Head- wise) a. b. c. d. e.	
12	Employment generated	
13	Whether electricity duty exemption has availed earlier (Yes/ No) if yes, furnish detail	
14	Extent of exemption of electricity duty and the period of which exemption is claimed	
15	Extent of exemption of electricity duty and the period of exemption availed from any scheme of State Govt. or the Central Govt (GOI) or Govt. Agencies or any financial institutions (furnish detail)	
16	Bank Account No	
17	IFSC & MICR Code of the Bank	

I, Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present  
\_\_\_\_\_ (designation) of M/s \_\_\_\_\_ (name of the tourism unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Tourism (Amendment) Policy, 2026 and its operational guidelines.

I hereby undertake to furnish information, reports, periodical statements etc to Director Tourism, Odisha/ Electrical authorities as and when required.

Copies of relevant documents in support of information / facts furnished above are enclosed here with.

Encl.

1.

2.

Signature of the Proprietor / Managing Partner/ Managing Director /  
Authorized Signatory in full and on behalf of M/s-----

Date-

Place-

## CHECK LIST

Copies of documents to be attached with the application shall be self-attested by Proprietor / Managing Partner/Managing Director / Authorized Signatory (Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- II / IEM / Tourism License	
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.	
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association) under Company Act-1956	
4	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment	
5	Certified copy of the agreement indicating contract demand executed with Power Distribution Company for supply of power for commercial operation	
6	Certificate in support of date of power supply indicating connected load for operation with Consumer No of the Industry from appropriate authority of Power Distribution Company	
7		
8	Valid statutory clearances of OSPCB except for Green Category	
9	Electricity Bills with payment voucher	

Annexure –C  
(FOR OFFICE USE)

Department of Tourism  
Govt. of Odisha, Bhubaneswar

Letter No.----- / Date-----

**ACKNOWLEDGEMENT**

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

Received the application for exemption from payment of Electricity Duty on Distribution Company's power supply under the provisions of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026 along with documents mentioned below for the period \_\_\_\_\_ from M/s \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ on dt. \_\_\_\_\_ through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /  
Director Tourism, Odisha  
with seal & date

Annexure -C

(TO BE DISPATCHED TO THE APPLICANT)

Department of Tourism  
Govt. of Odisha, Bhubaneswar

Letter No. \_\_\_\_\_ / Date \_\_\_\_\_

**ACKNOWLEDGEMENT**

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

Received the application for exemption from payment of Electricity Duty on Distribution Company's power supply under the provisions of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026 and its operational guidelines along with documents mentioned below from M/s \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ on dt. \_\_\_\_\_ through post / person.

**List of documents**

- 1.
- 2.
- 3.

Signature of authorized officer /  
Director Tourism, Odisha

with seal & date

**Department of Tourism  
Govt. of Odisha, Bhubaneswar**

Letter No. \_\_\_\_\_ / Date \_\_\_\_\_

**(Strike out whichever is not applicable)**

To

The Electrical Inspector (T&D),  
\_\_\_\_\_

**Sub:** Recommendation for exemption from payment of electricity duty on Distribution Company's power supply up to a contract demand of 5MVA under the provisions of- Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

Sir,

In accordance with the Department of Energy Notification No \_\_\_\_\_ dated \_\_\_\_\_ & Letter No \_\_\_\_\_ dated \_\_\_\_\_, I recommend that M/s \_\_\_\_\_, At \_\_\_\_\_ P.O. \_\_\_\_\_ Dist. \_\_\_\_\_ bearing EM-II/ IEM/ IL from \_\_\_\_\_ i.e. from the date of availing power supply for operation for a period of five (05) years/ seven (07) years (for projects approved under Odisha Tourism (Amendment) Policy, 2026). The particulars of the unit are given below.

1	Categories of Tourism Unit	
2	Date of first fixed capital investment i.e. land/ building/ plant & machinery and balancing equipment	
3	Date of power supply for the purpose of operation	
4	Date of commencement of operation	
5	Connected load/ contract demand allowed to the unit (up to 5MVA)	
6	Consumer no of the Tourism Unit	
7	Date of application received from the Tourism unit for ED exemption	
8	Recommendation of the committee	
9	The Tourism unit has availed this incentive under any scheme of State Govt. or the Central Govt. (GoI) or Govt Agencies or any financial institutions.	(Mention the details)

It is certified that the unit is entitled to Electricity Duty exemption under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

Yours faithfully,  
Director Tourism, Odisha

Encl. (One set of application with supporting documents)

Memo No. \_\_\_\_\_/

Date. \_\_\_\_\_

Copy forwarded to Sri. \_\_\_\_\_, At \_\_\_\_\_ PO \_\_\_\_\_ M/s \_\_\_\_\_ Dist. \_\_\_\_\_  
\_\_\_\_\_ for information.

Director Tourism, Odisha.

OFFICE OF THE ELECTRICAL INSPECTOR, \_\_\_\_\_

No. \_\_\_\_\_ Dt. \_\_\_\_\_

(Strike out whichever is not applicable)

From

The Electrical Inspector (T&D)

To

M/s \_\_\_\_\_ At /PO \_\_\_\_\_ Dist. \_\_\_\_\_

Sub: **Sanction of exemption from payment of electricity duty on Distribution Company's power supply up to a contract demand of 5MVA under the provisions of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.**

Sir,

In accordance with the Department of Energy Notification No \_\_\_\_\_ dated \_\_\_\_\_ & letter No \_\_\_\_\_ dated \_\_\_\_\_, exemption from payment of electricity duty on Distribution Company's power supply up to a contract demand \_\_\_\_\_ (5 MVA) is allowed in favour of M/s \_\_\_\_\_, At \_\_\_\_\_ P.O. \_\_\_\_\_ Dist. \_\_\_\_\_ bearing PRC No. \_\_\_\_\_ date \_\_\_\_\_ and Consumer No \_\_\_\_\_ for a period Five (05) years/ Seven(07) years (For projects approved under Odisha Tourism (Amendment) Policy, 2026). years from the date of availing power supply for operation as a New Tourism Unit under provision of Odisha Tourism Policy (Amendment), 2026 Clause 15.1.6.

Yours faithfully.

Electrical Inspector (T&D) \_\_\_\_\_

Memo No. \_\_\_\_\_ / Date \_\_\_\_\_

Copy forwarded to the / Chief Electrical Inspector (T&D), Bhubaneswar/ Director Tourism, Odisha for information

Electrical Inspector (T&D) \_\_\_\_\_

**Department of Tourism**  
**Govt. of Odisha, Bhubaneswar**

No: \_\_\_\_\_ Date: \_\_\_\_\_

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s \_\_\_\_\_

At \_\_\_\_\_

P.O \_\_\_\_\_

Dist. \_\_\_\_\_

This is to inform that –

The application for exemption from payment of electricity duty on Distribution Company's power supply with non-conventional sources & bio-fuel by M/s \_\_\_\_\_ bearing PRC No \_\_\_\_\_ Dt \_\_\_\_\_ on dt. \_\_\_\_\_ for the period \_\_\_\_\_ under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026. is rejected due to following reasons.

(Specify the reasons) 1.

2.

3.

4.

Director Tourism