

**MAHARASHTRA POLLUTION CONTROLBOARD**

Kalptaru Point,  
2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> floor,  
Near Sion circle.  
Sion, Mumbai. 400022.

No. MPCB/AB/ 88

Date :- 18/1/16

**CIRCULAR**

**Sub. :- GUIDELINES FOR CALCULATION OF CONSENT FEES**

- Ref. :-**
1. Board circular No. MPCB/Tech./B-562 dtd. 21/01/2007.
  2. Board circular No. MPCB/AB/680 dtd. 12/03/2008.
  3. Board circular No. MPCB/PSO/B-5854 dtd. 23/09/2008.
  4. Board circular No. MPCB/AB/4406 dtd. 29/12/2011.
  5. Board circular No. MPCB/AB/470 dtd. 20/01/2012.

With reference to minutes of 5<sup>th</sup> CAC meeting held on 31/04/2014 & 29/05/2014, following guidelines are suggested for calculation of consent fees.

1. The Board collects consent fee from project proponent, as processing charges for consent applications. Consent fee is calculated on the basis of capital investment in land, building, plant and machinery, etc. Consent period for the industry depends on the category of industry i.e. Red / Orange / Green and the same is of 1, 2 and 3 years respectively.
2. The consents issued to the industry for
  - a. Consent to Establish,
  - b. Consent to Operate,
  - c. Renewal of the Consent to Operate.
  - d. Amendment of Consent to Establish / Operate including product mix
  - e. Amendment of Consent to Establish / Operate for Change of name.
3. Consent to Establish is issued after taking one term fee for each category of industry, which shall be valid for a period of 5 years only or till the commissioning of the plant, whichever is earlier. After laps of five years, if project is not commissioned, he is under obligation to make fresh application along with fresh fees for Consent to Establish as per prevailing rates applicable at that time.
4. Consent fee is charged on the basis of capital investment made by the industry. Capital Investment of the industry is calculated on the basis of gross block of fixed assets plus Capital work in progress, as shown in Balance Sheet.



While calculating the fees for Consent to Establish, the estimated cost as shown in the project report is taken into consideration. Because at that time no fixed capital investment is done and project remain under establishment stage. But at the time of 1st consent to operate, since the project establishment is completed and the project is ready for operate, the capital investment becomes clear in the form of balance sheet, which is required to be taken into consideration.

If any industry makes application for consent to operate with additional Capital Investment; calculate consent fee for Establish on total capital investment and deduct whatever consent fee paid by industry towards Consent to Establish.

For Consent to Establish, if company is not registered and Balance Sheet not prepared by industry, then C.A. certificate and Project Report should be collected for calculation of Capital Investment and Consent Fee.

5. **Gross block of fixed Assets is the original cost of all fixed asset, it means cost of the assets without deducting depreciation i.e. the real Capital Investment taken into consideration at the time of calculating consent fees. Gross block of fixed assets shown in the schedule of fixed assets which is Annexure to the Balance Sheet. (W.D.V. means written down value i.e. original cost less depreciation. WDV is not to be considered for the purpose of calculation of consent fees.)**
6. In normal course of business gross block of fixed assets never get reduced in value. Simillerly, it will not be practicable to change the capital value on the basis of either increase in market value or decrease in capital value on the basis of depreciated value.
7. **In case of sale of major assets without replacement with new one, gross block of fixed assets will be taken into consideration with reduced value at the time of assessing consent fee. Revaluation of fixed assets either increases value of gross block of fixed assets, or revaluation on lower side may result in reduction in value of gross block.**
8. Chartered Accountant's (C.A.) certificates for Capital Investment for the purpose of calculating consent fees shall not be taken into consideration except at the time of Consent to Establish or wherever the project is being operated on job work basis in the rental premises on lease land.
9. Once 1st Consent to Operate is granted, the Capital Investment shown in the Balance Sheet shall be taken into consideration except rental or lease premises.





C.A. Certificates should not be taken into consideration, because CA certificate may disclose less than amount shown in the Balance Sheet. However, in case of lease premises, the cost of capital investment is to be calculated on the basis of ready reckoner basis.

10. Undertaking or self declaration shall not be considerate under any other circumstances except application for Consent to Establish and first Consent to Operate till the Balance Sheet of the project is prepared and submitted. Once the Balance Sheet is finalised after 1st Consent to Operate, the capital investment shown in the Balance Sheet shall be taken into consideration and accordingly consent fees are to be charged.
11. If industry is not legally bound to prepare Annual Balance Sheet, certificate about Capital Investment sign by the competent authority prepared on the basis of relevant records may be considered for calculating Consent Fee. For example Government organizations, trust, etc.
12. If the Project Proponent applies for change in product mix, with less than 10% increase in Capital Investment no additional consent fee will be charged.

If the Project Proponent applies for change in product mix, without increase or marginal increase in Capital Investment with increase in pollution load, then one term consent processing fees towards Consent to Establish shall be charged on the basis of total Capital Investment of the industry. Because in this case change of product mix will results increase in pollution load and so it becomes necessary to process whole application form, from the point of that change in product mix, which may otherwise required Environmental Clearance and so consent to be charged on account of this additional processing.

13. In case of increase in Capital Investment more than 10%, whether application for separate consent to establish is made or not, even then while granting renewal, whenever it comes to the notice of MPCB, from the date of increase in Capital Investment more than 10%, the fees for Consent to Establish will be charged.

Wherever, more than 10% Capital Investment is increase in 2-3 years, in such cases, whenever 10% Capital Investment in total is increased, in any of subsequent year/s separate Consent to Establish fees to be charged from the date of exceeding 10% of the project cost.



However Consent to Operate is obtain for a particular slab as far as fees are concerned, and in between within that slab Capital Investment more than 10% is increased, even though slab of Consent to Operate is not changed, on account of more than 10% increase in Capital Investment, fees for Consent to Establish will have to be charged even though it is well within Consent to Operate slab.

In case of existing renewal and 1st Consent to Operate of more than 10% Capital Investment increase application comes together for processing, then processing fees for such consent to 1st Consent to Operate more than 10 % Capital Investment may not be charged. But if 1st consent to operate more than 10% Capital Investment comes for processing separately, on account of renewal of existing and 1st Consent to Operate (for more than 10% Capital Investment) is not coming together for processing, then separate processing fees for 1st Consent to Operate will have to be charged.

14. If any industry wants to closedown unit permanently, they should apply to the Board. Hence for next period consent fee will not be collected.
15. If any industry wants to suspend production activity for limited period, they should apply to the Board. But consent fee will be collected for that period also.
16. In case of increase in Capital investment due to any increase in production or process or construction of area more than 20,000 sq.m. Consent to Establish is applicable along with fee. For any additional investment for automization, laboratory / testing equipments etc not resulting in increase in production or process, additional consent fee proportionate to the additional capital investment is payable.
17. In case of Infrastructure Project, the procedure being fallowed by the revenue authorities at the time of registration of sale deeds will be appropriate method as far as calculation of capital investment is concerned (i.e. Cost of land and/or cost of constructed project, which shall be taken into considaration). In such cases, at the time of Consent to Establish Capital Investment should be calculated base on ready reckoner, the Project Proponent should submit cost of project with plan copy duly certified by the architect. At the time of Consent to Operate, the actual cost of the project duly ascertain on the basis of ready reckoner and duly certified by CA to be submitted for calculation of the consent fees.
18. But whenever the Balance Sheet is ready, it should be submitted for further finalisation of fees for Consent to Operate on the basis Capital Investment shown in it.





The cost of TDR will also be included in the Capital Investment. Whenever TDR is purchased and consumed on the basis of ready reckoner for calculating consent fees. The cost of ready reckoner should be taken into account for calculating consent fees for infrastructure project only.

19. In case of Industry having production units at multiple locations and preparing only corporate Balance Sheet, Chartered Accountant's certificate in the format frame for multi unit business entity circulated along with the circular no.MPC/AB/4406 dtd.29/12/2011 required to be submitted by industry. The format is also reproduced here with.
20. The Consent fee slab for industries under Red, Orange and Green category is considered for one year, two year and three year respectively i.e. 'Red' category industry one term fee = for one year. 'Orange' category industry one term fee = for two year. 'Green' category industry one term fee = for three years period.
21. Consent is granted to the industry for maximum up to 5 terms, i.e. 5 years for 'Red' category industry, 10 years for 'Orange' category industry and 15 years for 'Green' category industry on the basis of application made by Project Proponent for Consent to Operate.
22. Consent fee is collected from the industry as per prevailing rate approved by the state government. Present rates are applicable on the basis of G.R.No. MPC/2011/26/TW-2, dtd. 25/08/2011. If required consent fee may be calculated for number of days on pro rata basis ( the proscribed fees/365= one day's pro rata fees x days for which it is being granted).
23. Every application seeking consent must be accompany by demand draft of the requisite consent fee as per prevailing rate.
24. Every application form must provide details of consent fee paid by the industry i.e. D.R. Number, Date & Name of the Office by whom the fee are received/collected, along with details of Demand Draft i.e. D.D. Number, Date, Bank Name & Amount. Fee must be initially to be calculated by Field Officer and it is to be verified by concerned Sub-Regional Officer.

The concerned Field Officer and Sub Regional Officer will be held responsible for any loss of revenue to the MPCB, due to short recovery of Consent Fee.



25. There should be consent fee calculation sheet required in application process document and in IMIS system of the Board.
26. The consent letter should consist information regarding consent fee collected i.e. D.R. Number, Date, Amount and Name of the Office by whom fees are collected. This letter should also mention period for which consent granted i.e. from the date and to the date.
27. Many times industry applies for the consent for more terms, but the Board grant consent for short period then the balance amount with the Board should be shown separately with foot note to the consent letter that the same will be adjusted in the further renewal of consent. This excess amount should be adjusted in the future renewal of consent. Such type of consents having excess payment with the Board shall be marked to the Account Branch for keeping separate account of excess fees to be adjusted in future renewal of consent. This will clearly reflect actual receipts of the consent fees and excess amount balance with the Board.

  
Member Secretary  
M.P.C. Board, Mumbai.



महाराष्ट्र प्रदूषण नियंत्रण मंडळाच्या  
4 वी मजला, माता रमदाई वनिवकर मार्ग,  
मुंबई- 400 001.

दिनांक: 21/1/1997.

विषय: महाराष्ट्र प्रदूषण नियंत्रण मंडळाच्या  
संमतीपत्राबाबत शुल्क आकारणीची दर निश्चिती.

### परिपत्रक

शासन निर्णय क्रमांक इएमव्ही-1088/672/सीआर-185/का-3, दि. 18 मार्च, 1992  
अन्वये संमतीपत्राच्या शुल्काची निश्चिती करण्यात आली होती. संमतीपत्राच्या शुल्काबाबत शासन  
निर्णय क्रमांक आस्था (मप्रनि)/1096/प्र.क्र.23/96/का-3, दि. 2/1/1997 अन्वये सुधारण  
करण्यात आले आहे. शासन निर्णयाची एक प्रत या परिपत्रकासोबत पाठविण्यात येत आहे. याची  
दरमिती संमतीपत्र शुल्का आकारणी करण्याबाबत खालीलप्रमाणे खुलासा करण्यात येत आहे:-

1) संपूर्ण महाराष्ट्र राज्यात जल व हवा (प्रदूषण प्रतिबंध व नियंत्रण) अधिनियम लागू  
करण्यात आलेले असल्यामुळे, संमतीपत्राचे अर्ज तसेच घातक टाकणारे धनागवणीच्या विद्येबांधणीबाबत  
अर्ज एकत्रितपणे देण्याबाबत पूर्वी सूचना दिलेल्या आहेत. त्यामुळे उद्योग उभा करण्यासाठी व उद्योग  
सुरु करण्यासाठी संमतीपत्र शुल्काचे दर वेगवेगळे होत. ह्या प्रदूषण नियंत्रण अधिनियम सन्मते  
सांगू नसल्याने, उरो भिन्न दर पूर्वी निश्चित केलेले होते. आता संमतीपत्र शुल्क अर्ज व हवा  
(प्रदूषण प्रतिबंध व नियंत्रण) अधिनियमद्वारे सुधारित दराने एकत्रितपणे घ्याव्याने आहे.

2) कायद्यानुसार उत्पादन चालू करण्यासाठी व उत्पादन चालू ठेवण्यासाठी संमतीपत्राचा  
कारभार 1992 मधील शासन निर्णयानुसार खालीलप्रमाणे होता:-

<u>उद्योगांचा स्वरूप</u>	<u>वसुलावधी</u>
तंत्रज्ञ	1
गारिंगी	2
हिरना	3

मंडळाच्या निर्णयानुसार सर्व काळावधी अतिरिक्त संमतीपत्र शुल्क घेऊन, अनुक्रमे 2, 4 व  
6 वर्षांचा दरभ्यात आलेला आहे. आता संमतीपत्र शुल्क भरण्याची फारखावणी तयारी करताना,  
दरभ्यात काळावधी अनुक्रमे 3, 10 व 15 वर्षांचा वेगवेगळी मंडळाने नाव्यता दिलेली आहे.

2/-







# MAHARASHTRA POLLUTION CONTROL BOARD

Regional Office, New Mumbai

1512  
Date: 13/03/08

Kalpataru Point,  
2<sup>nd</sup>, 3<sup>rd</sup> Flr.,  
Opp. Cineplanet,  
Near Sion Circle, Sion (E)  
Mumbai - 400 022

Date 12/02/2008.

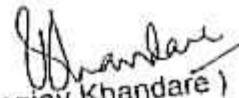
MPCB/AB/670

## CIRCULAR:

Sub: Requisite Information's to be filled-in the uniform Format by the Chartered Accountant.

It is decided to accept the requisite informations about the fixed Assets of the company / industry applied for consent to establish for the new industry with the Chartered Accountants certificate in the format enclosed herewith. This format shall be uniform for all the offices including the H.Q. so that accurate fee could be levied / charged on capital investment.

In other cases such as renewals, extensions etc., the Company / Industries should submit their Annual Report alongwith Balance sheet.

  
( Sanjay Khandare )  
Member-Secretary

Copy to: APAE / WPAE / Sr.L.O.-1 / Sr.L.O.-2 / Ex.Engg. / Sr.A.O.

Copy to Regional Officer-Mumbai (HQ) / Mumbai / Thane / New Mumbai / Kalyan / Pune / Kolhapur / Nagpur / Amravati / Nasik / Aurangabad.

Copy to: Sr.Sci.Officer-1 / C.Lab.Navi Mumbai.  
Sub Regional Officer - Mumbai-1/Mumbai-2/Mumbai-3/Thane-1/Thane-2/Tarapur-1/Tarapur-2/Navi Mumba-1/Navi Mumbai-2/Taloja/Kalyan-1/Kalyan-2/Kalyan-3/Raigad-1/Raigad-2/Raigad-3/Mahad/Kolhapur/Sangli/Ratnagiri/Chiplun/Pune-1/Pimpri-Chinchwad/Satara/Solapur/Aurangabad-1/Aurangabad-2/Aurangabad-3/Nanded/Nasik/A\* Nagar/Jalgaon-1/Jalgaon-2/Nagpur-1/Nagpur-2/Nagpur-3/Chandrapur/Amravati-1/Amravati-2/Akola/Parbhani/Latur/Bhandara.

vesting/transfer  
of note

13/3

Enc. As above.

# MAHARASHTRA POLLUTION CONTROL BOARD

Tel: 2401437/2402078 / 24014701

Fax: 24021068 / 24023516

Website: <http://mpcb.mah.nic.in>

E-mail: [mpcb@vsnl.net](mailto:mpcb@vsnl.net)



Kalpataru Point, 2<sup>nd</sup> - 4<sup>th</sup> Floor  
Opp. Cine Planet Cinema,  
Near Sion Circle, Sion (E)  
Mumbai-400 022.

No. MPCB/PSO/ 13 - 5854

Date: 23/09/2008

## Circular

**Sub :** Guidelines for the payment of fees for Consent to Establish / Operate and stipulating the conditions of Bank Guarantee in the Consent.

**Ref :** Meeting held in the Chamber of Member Secretary on 1<sup>st</sup> September, 2008.

The issue of the Consent fees for Consent to Establish/ Operate as well as the Bank Guarantee has been discussed from time to time. Moreover, the industries have been representing about the difficulties being faced by them in obtaining Chartered Accountant (C.A.) Certificate at the time of establishment of the company. Hence, deliberations on these matters took place and accordingly, as per decisions taken in the above mentioned meeting, following guidelines are issued.

- 1) At start of condition of the consent, the payment of the Bank Guarantee should be mentioned in bold letter as "**the Consent is granted for a period upto \_\_\_\_\_ with the condition that industry should submit Bank Guarantee of Rs. \_\_\_\_\_ to Regional Office, \_\_\_\_\_ within a period of \_\_\_\_\_ from the date of issue of the consent**", with a copy to Chief Accounts Officer as well as concerned Sub Regional Officer. A stamp is to be made and marked with these details (Amount and Period). This is to be followed at Head Quarter and Field Offices. Standard design of stamp should be obtained from office of Principal Scientific Officer.
- 2) In case, consent is granted for a shorter period, though the fees is paid for longer period, the balance payment of the fees will be considered only at the time of renewal of consent. The industry can keep the records of the payment of consent fees and can claim refund at the time of renewal of consent along with previous correspondence.
- 3) Payment of fees for Consent to Establish may be considered on the basis of the amount in Project Report as Chartered Accountants cannot certify for the capital investment at the time of establishment. Hence, the Project report along with Undertaking from the industry is to be considered for payment of the fees during the Consent to Establish. In case of Consent to Operate, submission of Chartered Accountant's Certificate would be essential. Undertaking from the industry for the Capital Investment shall not be considered. For renewal of the consent, the industry should give copy of the Balance sheet / Annual report.

The above guidelines are to be implemented with immediate effect.

  
(Sanjay Khandare)  
Member Secretary



MAHARASHTRA POLLUTION CONTROL BOARD

2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> Floor, Kalpataru Point,  
Sion (East), Mumbai-400 022.

Date:- 29/12/2011

No. MPC/AB/4406

CIRCULAR

Sub:- Check list for calculation of Consent fees.

As per Board circular No. MPCB/Tech/B-562 dtd. 21/01/1997 "Consent fee calculation is based on Capital Investment of business entity in all kind of Fixed Assets at cost plus capital work in progress (if any)."

The business entities are broadly classified in two types:-

- 1) Companies registered under The Indian Company Act, 1956 i.e. Public Limited / Private Limited companies.
- 2) Other than companies i.e. Partnership Firm / Proprietary / Hindu Undivided Family.

Check list of documents for fees calculation under various conditions

- 1) For Consent to Establish & First Consent to Operate obtain
  - Project report along with undertaking in prescribed format (Attach Here)
  - Or
  - Certificate of C.A. in prescribed format (Attach Here)

Stating projected capital investment in Fixed Assets.

- 2) For Consent to Renewal of business entity registered under Indian Company Act, 1956 obtain
  - Recent Balance Sheet along with Schedule of Fixed Assets.
  - And
  - Certificate of C.A. in prescribed format  
To know whether any additional Capital Investment done after recent Balance Sheet till date of application

- 3) For Consent to Renewal of business entity other than company i.e. proprietary, partnership etc. Obtain
  - Copies of recent two year Balance Sheet along with Schedule of Fixed Assets
  - And
  - Certificate of C.A. in prescribed format

4) If application is for Consent to Renewal of business entities having multiple units at different places then obtain

- Certificate of C.A. in a format framed for multi-unit business entity (Attach Here)

**And**

- Recent Balance Sheet along with Schedule of Fixed Assets

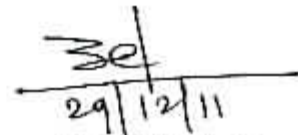
5) If Land, Building, Plant & Machinery is on lease/ leave licence & cost of these assets shown nil then obtain

- Certificate of Owner/ lesser/ licensor stating cost of these asset.

It is further clarified that, in relation to New Consent Fee rate G.R. dated 25/08/2011, from the industries which have issued consents on 25/08/2011 and onwards consent fee should be recovered with new rate, on pro-rata basis. For example If industry had expired its consent on 31/10/2010, then in such case Consent fee for period 01/11/2010 to 24/08/2011 should be recovered as per old rate and for period of 25/08/2011 and onward as per new rate.

**Undertaking / Self-declaration shall not be considered under any other circumstances except Application for Consent to Establish & First Consent to Operate.**

It is expected from all the officers who are processing, issuing the various type of consent to the business entity shall take utmost care while determining & collecting consent fees by obtaining appropriate documents as stated in this circular.



( K.T.Shinde )

Chief Accounts Officer

Copy for necessary action to:-

WPAE/APAE/Technical Assistant Secretary

All Regional Officer/ All Sub Regional Officers/

Circulate to Field Officers & all the concern that process the consent application.

Account Officer, Internal Audit wing.



Format of Certificate from Chartered Accountant

From,  
(Name & Address of the C. A. Firm)

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To,  
The Member Secretary,  
Maharashtra Pollution Control Board,  
Kalpataru Point, Sion (East),  
Mumbai - 400 022

Dear Sir,

We hereby certify that Fixed Assets of M/s -----  
(Name of the industry) address-----  
as on / / (Date) having its cost of acquisition is as under.

<u>Fixed Assets</u>	<u>Amount</u>
1) Land	-----
2) Building/ Premises	-----
3) Plant & Machinery/Equipment	-----
4) Furniture & Fixture	-----
5) Any other movable/ immovable fixed assets (Please specify)	-----
a)-----	-----
b)-----	-----
c)-----	-----
d)-----	-----
e)-----	-----
6) Capital Work in Progress (if any)	-----
	-----
Cost of acquisition of total fixed assets	----- =====

For (Name of the C. A. firm)  
Chartered Accountant

Signature  
Name  
Partner/ Proprietor  
Membership Number

Place:-  
Date:-

Format of undertaking at the time of Consent to Establish & First Consent to Operate

**Undertaking**

From,  
(Name & Address of the Company)

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-----  
-----

To,  
The Member Secretary,  
Maharashtra Pollution Control Board,  
Kalpataru Point, Sion (East),  
Mumbai - 400 022

Dear Sir,

I/We hereby certify that total fixed assets at its cost of acquisition to be deployed in the business are as under. I/we undertake to pay the additional consent fees, if the below mentioned amount of total fixed assets found lesser than its actual acquisition cost on preparation of Balance Sheet. I/We further undertake to submit the Balance Sheet in due course of time for verification.

<u>Fixed Assets</u>	<u>Amount</u>
1) Land	-----
2) Building/ Premises	-----
3) Plant & Machinery/Equipment	-----
4) Furniture & Fixture	-----
5) Any other movable/ immovable fixed assets (Please specify)	
a)-----	-----
b)-----	-----
c)-----	-----
d)-----	-----
e)-----	-----
6) Capital Work in Progress (if any)	-----
	-----
Cost of total fixed assets	----- =====

For (Name of the Company)

Signature  
Name & Designation of

Place:-



Format of Certificate from Chartered Accountant for Multiple Units Business Entities

From,  
(Name & Address of the C. A. Firm)

To,  
The Member Secretary,  
Maharashtra Pollution Control Board,  
Kalpataru Point, Sion (East),  
Mumbai - 400 022

Dear Sir,

We hereby certify that, Fixed Assets of M/s ----- (Name of the industry) Address -----  
----- as on / / (Date) having its cost of acquisition is as under.

Fixed Assets	Gross Block of Fixed Assets (Unit wise) for units in Maharashtra				Gross Block of Fixed Assets of Units outside Maharashtra	Total Gross Block of Fixed Assets of entire industry
	Unit at-----	Unit at-----	Unit at-----	Unit at-----		
1) Land						
2) Building/ Premises						
3) Plant & Machinery /Equipment						
4) Furniture & Fixture						
5) Any other movable/ immovable fixed assets (Please specify)						
a)-----						
b)-----						
c)-----						
6) Capital Work in Progress (if any)						
<b>Total</b>						

Place:-  
Date:-

For (Name of the C. A. firm)  
Chartered Accountant

Partner/ Proprietor  
Name

Membership Number  
Signature

