

BOMBAY ELECTRICITY DUTY (GUJ.) RULES, 1968

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BOMBAY ELECTRICITY DUTY (GUJ.) RULES, 1968

Whereas the Bombay Electricity Duty (Gujarat) Rules, 1985 were published as required by sub-section (3) of Section 12 of the Bombay Electricity Duty Act, 1958 (Bom. XL of 1958) at pages 148-1 to 148-26 of the Gujarat Government Gazette, Extraordinary Part IV- B, dated the 2nd August, 1985, under the Government Notification, Industries, Mines and Energy Department, No. GHU-85-45-ELD-1078- 7840-K, dated the 2nd August, 1985, inviting objections and suggestions from all persons likely to be effected thereby till the 1st September, 1985: AND WHEREAS no objections and suggestions were received from any person to the said draft by the Government. NOW, THEREFORE, in exercise of the powers conferred by section 12 of the Bombay Electricity Duty Act, 1958 (Born. XL of 1958), the Government of Gujarat hereby makes the following rules, namely:-

1. Short title :-

These rules may be called the Bombay Electricity Duty (Gujarat) Rules, 1986 .

2. Definitions :-

(1) In these rules, unless the context otherwise requires;

(a) "the Act" means the Bombay Electricity Duty Act, 1958 :

(b) ¹ [Commissioner of Electricity]" means a person appointed by the State Government for the administration of the Act and the rules thereunder:

(c) "Form" means a form appended to these rules:

(d) "Inspector" means an Inspector appointed under Section 6 :

(e) "Part" means a part in the Schedule to the Act:

(f) "Quarter" means a period of three months ending on the 31st March, 30th June, 30th September and 31st December of every year:

(g) "Section" means a Section of the Act.

(2) All other words and expressions used herein and not defined shall have the meanings respectively assigned to them in the Act.

1. Substituted by S. No. 2 [16-1-1996].

3. Time and manner of collection and payment of electricity duty :-

(1) A licensee shall include the electricity duty leviable under the Act as a separate item in the bill of charges for the energy supplied by him and shall collect the same from the consumer alongwith his own charges for the supply of energy. The duty leviable in accordance with the different items in Schedule I to the Act shall be indicated by the licensee in his bill. The licensee shall pay such duty within forty days after the expiry of the calendar month for which it is levied, in such manner as the ¹ [Commissioner of Electricity] may direct:

Provided that the Government may, by special order, extend the period of payment for a period not exceeding fifteen days when the meter reading continues beyond 25th day of the calendar month, subject to the condition that 80 percent of payment on the basis of duty paid In previous month shall be made within the aforesaid prescribed period of forty days.

(2) The non-preparation of the bill of charges including electricity

duty and non-delivery thereof to the consumer shall not relieve the licensee from payment of electricity duty to the Government within the aforesaid period of forty days after the expiry of the calendar month for which the electricity duty is levied. The licensee shall, under such circumstances, pay the electricity duty on the basis of the last month's bills of the consumers subject to subsequent adjustment.

Explanation.-When any licensee is making payments by cheque the date on which the amount of the cheque is actually transferred to the credit of the State Government shall, for the purpose of these rules, be deemed to be the date on which the licensee has paid the electricity duty.

(3) Where bi-monthly billing is made by the licensee for his charges, including electricity duty, the levy of electricity duty per month shall be on the basis of average of two months consumption of units recorded by him and the licensee shall pay on 10th of every month, the electricity duty on the basis of duty paid in previous month and the balance of payment, if any, after adjustments, shall be paid within forty days after the expiry of the billing period in the manner indicated in sub-rule (1).

1. Substituted by S. No. 2 [16-1-1996].

4. Keeping of books of accounts :-

The books of accounts to be kept by the licensee under Section 5 shall contain the following particulars, namely:-

(1) Number of units of energy supplied in respect of the premises used for residential purposes or educational purposes.

(a) in rural areas:

(b) in urban areas;

(i) where the total consumption per month does not exceed 40 units:

(ii) Where the total consumption per month exceeds 40 units.

(2) Number of units supplied to Service undertakings for motive power specified under item (2) In the Schedule 1 to the Act.

(3) Number of units supplied for the use of a hall or an auditorium and a cinema house or a theatre.

(4)

(a) Number of units supplied to an undertaking engaged in manufacturing or producing eatables or drinks which are not intended to be, and are not, consumed on the premises of the undertaking.

(b) Number of units supplied for the use of hotels including residential hotels, restaurants, eating houses and lodging and board- ing houses.

(5) Number of units supplied to an industrial undertaking engaged predominantly in manufacturing or producing goods (other than eatables or drinks) excluding the units supplied to service undertakings other than energy consumed in respect of any of its premises used for residential purpose-

(a) where an industrial undertaking consumes high tension energy;

(b) where an industrial undertaking consumes exclusively low tension energy.

(6) Number of units supplied in respect of pumping water for irrigation purposes.

(7) Number of units supplied in respect any premises not falling under any of the items (1) to (6) in Schedule I to the Act;

(8) Number of units supplied to the consumers specified in notification issued under sub-section (3) of Section 3 of the Act.

(9) Amount of consumption charges and amount of electricity duty with the rates charged shown separately in respect of the particulars specified in clauses (1) to (8) above.

(10) Description of the premises to which the energy is supplied.

(11) Date of cutting off of the supply of the energy on failure of payment of electricity duty.

5. Qualification for being appointed as an inspector :-

A person who is holding the post of Electrical Engineer or a person holding a degree in Arts, Commerce, Law or Science of a recognised University or a degree or diploma in Electrical or Mechanical Engineering of a recognised University or any higher qualification recognised by the State Government or person who had before the commencement of these rules worked as an Inspector under any

law corresponding to the Act for the time being in force shall be qualified to be appointed as an Inspector under Section 6 .

6. Submission of returns :-

(1) The following monthly returns shall be submitted by a licensee under Section 5 in duplicate:

(A) A return in Form-A containing the following particulars, namely:-

(1) Number of units generated or purchased by the licensee or received by the Distributing centres of the State Electricity Board and the number of units consumed in construction, maintenance or operation for generation, transmission, or distribution systems and the loss of energy sustained in transmission and transformation.

(2) Number of units of energy supplied to each of the various consumers specified under sub-section (2) of Section 3 .

(a) in rural areas;

(b) in urban areas:-

(i) Where the total consumption per month does not exceed 40 units:

(ii) where the total consumption per month exceeds 40 units.

(4) Number of units supplied to service undertakings for motive power specified under item (2) in Schedule I to the Act.

(5) Number of units supplied for the use of a hall or an auditorium and a cinema house or a theatre.

(6)

(a) Number of units supplied to an undertaking engaged in manufacturing or producing eatables or drinks which are not intended to be and are not consumed on the premises of the undertakings.

(b) Number of units supplied for the use of hotels Including residential hotels, restaurants, eating houses and lodging and boarding houses.

(7) Number of units supplied to an industrial undertaking engaged predominantly in manufacturing or producing goods (other than eatables or drinks) excluding the units supplied to service

undertakings, other than energy consumed in respect of any of its premises used for residential purpose-

(a) Where an industrial undertaking consumes high tension energy:

(b) Where an industrial undertaking consumes exclusively low tension energy.

(8) Number of units supplied in respect of pumping water for irrigation purposes.

(9) Number of units supplied in respect of any premises not falling under any of the items (1) to (6) in Schedule I to the Act.

(10) Number of units supplied to the consumers specified in the notification issued under sub-section (3) of Section 3 .

(11) Amount of consumption charges and amount of electricity duty charged and recovered.

(B) A return in Form 'B' containing the following particulars, namely:-

(i) names and addresses of consumers who have made defaults in payment of electricity duty:

(ii) the amount of electricity duty found irrecoverable from such consumers.

(2) A copy of every return under sub-rule (1) shall be forwarded to the ¹ [Commissioner of Electricity] and to the Electricity Duty Inspector within forty days of the calendar month to which the return pertains.

1. Substituted by S. No. 2 [16-1-96].

7. Inspection of books of account and checking of returns :-

An Inspector shall inspect the books of account kept under Section 5 atleast once in every month. The returns submitted by a licensee under rule 6 shall be subjected by an Inspector to a detailed test of individual entries to the content prescribed by the ¹ [Commissioner of Electricity) for verifying the particulars noted by the licensee, in so far as they are connected with the levy of electricity duty. The Inspector shall also verity all the entries relating to exemption from electricity duty.

1. Substituted by S. No. 2 [16-1-96].

8. Reading of meter :-

(1) A licensee shall, in respect of energy liable to electricity duty under the Act supplied to any consumer, cause the meter of such consumer to be read and the units of energy consumed by him in the month to be recorded, as far as possible, on the same date in each month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of electricity duty and submission of returns under rule 6:

Provided that where bi-monthly billing is made in respect of any class of consumers, licensee shall cause the meter of the consumer to be read, and the units of energy consumed by such consumer in two months to be recorded, as far as possible, on the same date in every two months. The period between two such consecutive readings shall be reckoned as two months and average month consumption of such period shall be reckoned as consumption per month for the purpose of calculation of electricity duty and submission of returns under rule 6.

(2) Every consumer shall allow a licensee or any person authorised by him in this behalf for the purpose of reading, or testing the reading of meters, to enter, between sunrise and sunset, any premises in which a meter is or is believed to be installed.

9. Special provisions for persons generating energy under sub- section (2) and (5) of Section 4 :-

(1) Every person other than a licensee who intends to generate or intends to continue generation of energy for his own use and every person other than a licensee who generates energy and supplied the same to any other person free of charge shall make an application for registration in Form 'C'. Such application shall be made to the ¹(Commissioner of Electricity].

(2) No person to whom a registration number is assigned under sub-rule (1) shall cause any extension or replacement to be made in

(3) Every person to whom a registration number is assigned under sub-rule (1) shall-

(a) pay the electricity duty payable in respect of calendar month within 10 days after the expiry of that month under the head "043 Taxes and Duties on Electricity (a) Taxes on consumption and sale

of electricity," in Government Treasury as may be specified in that behalf by the ²[Commissioner of Electricity].

(b) forward a copy of treasury chalan to the ³[Commissioner of Electricity) and the Inspector indicating therein the registration number assigned to him under sub-rule (1);

(c) submit a quarterly return in Form 'D' to the ⁴ [Commissioner of Electricity] and the Inspector on or before the 10th day of next month following the quarters to which the return relates.

1. Substituted by S. No. 2 [16-1-96].

2. Substituted by S. No. 2 [16-1-1996].

3. Substituted by S. No. 2 [16-1-1996].

4. Substituted by S. No. 2 [16-1-1996].

10. Provision for separate meters :-

(1) where the electricity duty, in respect of energy consumed by a consumer, is leviable under different items in Schedules I and II to the Act, and

(a) where there are combined installations supplying energy for-

(i) premises used by an industrial undertaking for residential purpose: and

(ii) premises used for any other purpose, or

(b) where there are combine installations for consumption of energy-

(i) which is exempted from payment of electricity duty under sub-section (3) of Section 3 or in respect of which duty is reduced or remitted under sub-section (3) of Section 3 , and

(ii) in respect of which electricity duty is leviable: the consumer, including licensee, shall instal separate meter or sub- meter for indicating the consumption of electrical energy for different purposes separately.

(2) Where meters for indicating consumption of electrical energy for different purposes are not provided, the levy of electricity duty shall be reckoned as if the energy is consumed for the single purpose for which the higher rate of duty is leviable and the duty shall be charged at such

Provided that if any consumer satisfies the ¹[Commissioner of

Electricity) that the installation and operation of such separate meter or sub-meters involve cost disproportionate to the amount of electricity duty leviable from him per month and furnishes to the ²[Commissioner of Electricity), such data and information as, in the opinion of" (Commissioner of Electricity), are necessary for the assessment of the said duty, the ³[Commissioner of Electricity) may, subject to such terms and conditions exempt such consumer from the requirement of this rule and require such consumer to pay the Electricity Duty on such basis as may be determined by him. A consumer exempted under this proviso shall communicate to the ⁴[Commissioner of Electricity] every addition to the number and every increase in the wattage of light and fans used by him within seven days of such addition or increase:

Provided further that where the consumer installs separate meters within ninety days from the date of notice served by the ⁵[Commissioner of Electricity) for providing separate meters, the ⁶[Commissioner of Electricity) may recover the electricity duty leviable for different purposes on the average consumption of three months recorded through the separate meters.

1. Substituted by S. No. 2 [16-1-1996].
2. Substituted by S. No. 2 [16-1-1996].
3. Substituted by S. No. 2 [16-1-1996].
4. Substituted by S. No. 2 [16-1-1996].
5. Substituted by S. No. 2 [16-1-1996].
6. Substituted by S. No. 2 [16-1-1996].

11. Procedure for getting exemption under sections 3(2) and 3(2-A) :-

(1) Any Industrial undertaking desiring to get exemption under sub-clause (a) of clause (vii) of sub-section (2) of Section 3 or sub-section (2-A) of Section 3, may make an application to such Officer as may be specified by the State Government by notification in the Official Gazette.

(a) in Form 'E' within one hundred eighty days from the date of starting the generation of energy or starting the generation of additional energy in the case of an industrial undertaking specified in sub-clause (a) of clause (vii) of sub-section (2) of Section 3 or sub-section (2-A) of Section 3, as the case may be:

(b) in 'Form F' in the case of a new industrial undertaking specified in sub-clause (b) of clause (vii) of sub-section (2) of Section 3,

within one hundred eighty days from the date such industrial undertaking commences for the first time manufacture or production of goods.

(2) On receipt of an application under sub-rule (1), the Officer specified thereunder may make such inquiries and call for such further Information as he may think fit and if he is satisfied that the applicant is entitled to exemption he may grant the certificate regarding eligibility for such exemption in Form 'G' or Form 'H' as the case may be.

(3) Any consumer making an application after the expiry of the period mentioned In sub-rule (1) shall not be entitled for exemption from payment of electricity duty for the period lapsed between the date of the application and the date of manufacture or production of goods, or generation of energy as the case may be, and the total period of exemption shall be reduced to that extent:

Provided that where the State Government, after making such inquiry as it thinks fit, is satisfied that the applicant could not make the application within the period specified in sub-rule (1) for reasons beyond his control, the State Government may condone the delay in making the application.

12. Procedure for refund :-

1.-

(1) No consumer shall be entitled to a refund of electricity duty charged by the licensee In excess of duty leviable under the Act unless an application for the refund duly supported by the original energy bill and receipt of payment made to the licensee has been made to the ²[Commissioner of Electricity] within twelve months from the date of payment of such excess electricity duty.

(2) On receipt of the application under sub-rule (1) the ³[Commissioner of Electricity] may call for such documents and necessary information as may be required by him, and may, if satisfied, pass an order for refund of electricity duty. paid during the period of one year prior to the date of the receipt of the application from the consumer.

1. Substituted by S. No. 1 [11-12-1990].

2. Substituted by S. No. 2 [16-1-1996].

3. Substituted by S. No. 2 [16-1-1996].

13. Submission of returns prior to coming into operation of

the rules :-

Notwithstanding anything contained In the foregoing rules, a licensee shall submit the returns referred to in rule 6 for the period prior to the date on which these rules come into operation.

14. Repeal and saving :-

The Bombay Electricity Duty (Gujarat) Rules,1968 are hereby repealed:

Provided that anything done or any action taken under the rules so repealed shall in so far it Is not inconsistent with the provisions of these rules, be deemed to have done or taken under the corresponding provisions of these rules.