

Jammu And Kashmir Electricity (Duty) Act, 1963

11 of 1963

[27 March 1963]

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Jammu And Kashmir Electricity (Duty) Act, 1963

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An Act to levy duty on sale or consumption of electricity.

Be it enacted by the Jammu and Kashmir Legislature in the fourteenth year of the Republic of India as follows:-

1. Short Title and Commencement :-

- (1) This Act may be called The Jammu and Kashmir Electricity (Duty) Act, 1963.
- (2) This extends to the whole of Jammu and Kashmir state.
- (3) It shall come into force on such date as the Government may by notification, appoint.

2. Definitions :-

In this Act unless the Content otherwise requires:-

- (a) Consumer means a person who is supplied with energy;
- (b) energy means electricity;
- (c) prescribed means prescribed by rules under this Act;

- (d) unit in relation to energy means Kilowatt-hour and
- (e) the words expressed and used but not defined in this Act shall have meaning assigned to them by the Jammu and Kashmir Electricity Act, Svt 1997.

3. Levy of Duty :-

- (1) There shall be levied and Paid to the Government a Duty on the energy to be called Electricity Duty as such rate or rates as notified by the Government of Jammu and Kashmir and such rate or rates shall be calculated in the prescribed manner.
- (2) There shall be levied for and paid to the Government the Electricity Duty at the rate of four paise per unit also by a person generating energy of his own use or consumption of energy used or consumed by him in a month.
- (3) Nothing in Sub-Section (1) and (2) shall apply to the consumption or sale of energy which :-
 - (a) Consumed or Sold to the Government of India; or
 - (b) Consumed in the operation, maintenance or construction of any railway by the Government of India or a company operating that railway or sold to the Government or any such railway company for consumption in the construction, maintenance or operation of any railway.
- (4) Omitted.

4. Collection and Payment of Electricity Duty :-

The Electricity Duty shall be collected by and paid to the electric Department Before 15th for next month following which Duty is paid.

5. Records and Returns :-

- (1) If the Government so directs by a general or special order , a person getting energy of his own use or consumption shall maintain such record and in such form and manner as may be prescribed showing:-
 - (a) the units of energy generated by him;
 - (b) the units of energy consumed by him;
 - (c) the amount of duty payable thereon and duty paid by him under this Act;
 - (d) Such particulars as may be described.
- (2) The person generating energy of his own use or consumption

who has been directed under subsection (1) to maintain a record shall submit such returns in such form and manner to such authority as may be prescribed.

(2) The amount of energy shall, for purposes of clauses (a) and (b) of sub section (3) (1), be ascertained in such manner as may be prescribed.

6. Inspecting Officers :-

(1) The Government may be, in the notification of Government Gazette, appoint inspecting Officers to inspect record maintain under subsection (5).

(2) The inspecting officers shall perform such duty and exercise such powers as may be

(3) prescribed for the purpose of carrying into effect the provisions of this Act and the rules made there under.

7. Penal Duty to be paid in Certain Cases :-

(1) If in the opinion of an authority prescribed in this behalf, the person generating energy of his own use or consumption evades or attempt to evade the payment of duty, whether by maintaining false records, submitting false returns, concealing the energy supplied or by any other means, such person shall pay by way of penalty, in addition to the duty payable under this Act, not exceeding a sum four times the amount of duty to be determined by the prescribed authority :

Provided that no action under this subsection shall be taken without affording a reasonable opportunity of being heard to such person.

(2) An appeal shall lie against an order passed under sub-section (1) to such authority, within such a period and on payment of such fees and in such manner as may prescribed

(3) An order passed on such appeal under subsection(2) shall be final.

(4) An order for the payment of any penalty made under this shall be without prejudice to any prosecution for an offence under this Act.

8. Recovery of Duty :-

Any duty under this Act or Penalty imposed under section 7 which remains unpaid, whether by a consumer or by a person generating energy of his own or consumption , to the Government shall be

recoverable as arrears of land revenue.

9. Penalties :-

If any person -

- (a) required by section 5 to keep record or to submit returns fails to keep or submit the same in the prescribed form or manner or submit a return which is false or
- (b) intentionally obstructs an inspecting officer appointed under section 6 under this Act and rules made there under or
- (c) contravenes any rule made under this Act he shall be liable , on conviction before a judicial magistrate to a fine not exceeding thousand rupees.

10. Power to exempt :-

The Government may, by notification exempt any consumer or person from payment of the whole or part of the electricity Duty for such period and subject to such terms and conditions as may be specified in such notations.

11. Power to make rules :-

- (1) The Government may by notification, make rules for the purposes of carrying into effect the provisions of this Act..
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for -
 - (a) the manner of calculating the duty (including marginal adjustments);
 - (b) the manner of collection and payment to the Government of the electricity duty by person generating energy for their own use or consumption;
 - (c) the time and manner of payment of the electricity duty by the consumer;
 - (d) the power and duties to be exercised and performed by inspecting officers;
 - (e) any other matter for which provision is, in the opinion of the Government, necessary for giving effect to the provision of this Act.