

**Karnataka Electricity (Taxation On Consumption)
(Amendment) Act, 2004**

5 of 2004

[29 January 2004]

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An Act further to amend the Karnataka Electricity (Taxation on Consumption) Act, 1959. Whereas it is expedient further to amend the Karnataka Electricity (Taxation on Consumption) Act, 1959 (Karnataka Act 14 of 1959) for the purposes hereinafter appearing; Be it enacted by the Karnataka State Legislature in the fifty fourth year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Karnataka Electricity (Taxation on Consumption) (Amendment) Act, 2004.
- (2) It shall be deemed to have come into force on the sixteenth day of October, 2003.

2. Amendment Of Section 3 :-

Section 3 of the Karnataka Electricity (Taxation on Consumption) Act, 1959 (Karnataka Act 14 of 1959) (hereinafter referred to as the principal Act) shall be renumbered as sub-section (1) thereof; and,

- (i) in the heading, for the words "electricity charges", the words "electricity charges etc" shall be substituted; and

(ii) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:-

"(2) Subject to the provision of this Act, there shall be levied and paid to the State Government, with effect from the date of commencement of Karnataka Electricity (Taxation on Consumption) (Amendment) Act, 2004 and till the first day of July, 2004, an electricity tax at the rate of twenty five paise per unit on all the units of energy consumed by any person,-

(i) not being a licensee who has generated such energy; or

(ii) to whom it is supplied free of charge by a person not being a licensee who has generated such energy."

3. Repeal And Savings :-

(1) The Karnataka Electricity (Taxation on Consumption) (Amendment) Ordinance, 2003 (Karnataka Ordinance 8 of 2003) is hereby repealed:

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.