

KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) RULES, 1959

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KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) RULES, 1959

KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) RULES, 1959

1. Title :-

These rules may be called the Karnataka Electricity (Taxation on Consumption) Rules, 1959.

2. Definitions :-

In these rules, unless the context otherwise requires.

- (a) "Form" means a form appended to these rules;
- (b) "Inspecting Officer" means an Inspecting Officer appointed under the Ordinance;
- (c) "Non-licensee" means a person not being a licensee, who generates energy for his own consumption or supplies the same to any other person free of charge;
- (d) "Section" means a section of the Ordinance.

3. Time and Manner of Collection and Payment :-

- (1) A licensee shall include the electricity tax leviable under the Ordinance as a separate item in the bill of charges for the energy

supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. ¹In respect of the tax so collected by him in a month, the licensee shall credit into a Government Treasury.

(a) an amount equal to the average monthly tax paid by him during the preceding 12 months, within two months after the expiry of such month; and

(b) an amount equal to the difference between the amount payable under clause (a) and the tax actually collected in that month, within one month after the expiry of the above said two months.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect and pay, as the case may be, to the State Government, the electricity tax at the appropriate rates, by crediting the amount of tax due in respect of every calendar month into a Government Treasury within a period of thirty days from the end of that month.

(3)² If the electricity tax payable is not paid within the time stipulated in clauses (a) and (b) of sub-rule (1) and sub-rule (2) by the licensee or the non-licensee as the case may be, interest shall be payable for the period of delay at the rate for the time being fixed by the Government under sub-section (1) of Section 7.

1. Substituted for the second sentence and the proviso by GSR 254, dated 5-8-1978

2. Sub-rule (3) inserted by GSR 254, dated 5-8-1978

4. Books of Account :-

(1) The books of account to be kept by a licensee under Section 5 shall be in Form A and shall contain the following particulars namely.

(i) number of units of energy supplied for different classes of consumers specified in the notification under Section 3:

(ii) description of the premises to which the energy is supplied;

(iii) amount of electricity tax with the rate charged shown separately in respect of the different classes of consumers;

(iv) date of disconnecting the supply of energy on failure of payment of electricity tax: Provided that the licensee may furnish particular (ii) in a separate statement to the satisfaction of the

Inspecting Officer.

(2) The books of account to be kept by a non-licensee under Section 5 shall contain the following particulars, namely.

(i) place of generation of energy;

(ii) number of units of energy consumed by himself and the amount of tax payable thereon;

(iii) number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

(3) The books of units of account shall be maintained up-to-date.

5. Submission of Returns :-

(1) The following monthly returns shall be submitted, in duplicate by a licensee, one copy to the Deputy Commissioner of the district and another to the Electric Inspector to Government, Bangalore, before the 15th of the month next after that following the month to which the return pertains, namely.

(i) a return in Form B;

(ii) a return in Form C, and containing the following particulars.

(a) names and addresses of consumers who have made default in payment of electricity tax; and

(b) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to sub-section (1) of Section 4:

Provided that the Karnataka State Electricity Board shall submit returns in Forms B and E in triplicate, to the Electric Inspector to Government.

(2) Monthly returns in Forms 'B' and 'D' shall be submitted, by a non-licensee to the Officers and at the times specified in sub-rule (1).

6. Inspection of Books of Account :-

An Inspecting Officer may, at any time during the working hours of the office of a licensee or non-licensee, as the case may be, require him to produce for inspection at the registered or other office, such books and records in his possession or control as may be deemed necessary by the Inspecting Officer for ascertaining or verifying the

amount of electricity tax leviable, collected and credited to the State Government under the Ordinance.

7. Power of entry of Inspecting Officers :-

An Inspecting Officer may enter any premises where energy is, or is believed to be supplied by a licensee, or supplied or consumed by a non-licensee for the purpose of.

(i) verifying the statements made in the books of account kept and returns submitted by the licensee or non-licensee;

(ii) checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards;

(iii) verifying the particulars in connection with the levy of electricity tax.

8. Reading of Meters :-

(1) A licensee shall in respect of energy liable to electricity tax under the Ordinance cause the meter of every consumer to be read, as far as possible, on the same date, in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month, for the purpose of calculation of electricity tax.

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

9. Adjustments and Refunds :-

(1) A licensee shall make allowance for fast and slow meters and incorrect readings, after intimating the same to the Inspecting Officer.

(2) Electricity tax recovered in excess, if any, during the month may be refunded, after verification, by the licensee either in cash or by adjustment in the bills for the future months.

10. Special Provisions for Non-Licensees :-

(1) Every non-licensee shall instal energy meters at such points and in such manner as may be specified in writing by the Inspecting Officer and maintain them at all times in proper order. ¹

Provided that a non-licensee shall not, on account of the non-availability of the energy meters be required to install an energy meter, if the Inspecting Officer certifies to that effect.]

²[(2) Where in pursuance of sub-rule (1) no energy meter has been installed by a non-licensee, the consumption of the Electrical energy for the purpose of calculation of Electricity Tax shall be reckoned on the basis of the total connected load on the Generator in Kilowatts and the numbers of hours of operation.] ³

(3) An Inspecting Officer shall have power to enter the premises of any such person for the purpose of inspecting the meter and verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (1).

(4) If an Inspecting Officer has reason to doubt the accuracy of any meter installed under sub-rule (1), he shall refer the matter to the Electric Inspector to Government, Bangalore. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.]

1. Proviso to sub-rule (1) added by Notification No. PWD 18 ETS 61, dated 28-11-1961.

2. Sub-rule (2) inserted by Notification No. PWD 18 ETS 61, dated 28-11-1961.

3. The existing sub-rules (2) and (3) renumbered as sub-rules (3) and (4) by Notification No. PWD 18 ETS 61, dated 28-11-1961.