

# The Bihar Electricity Duty Rules, 1949

JHARKHAND

India

## The Bihar Electricity Duty Rules, 1949

### Rule THE-BIHAR-ELECTRICITY-DUTY-RULES-1949 of 1949

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The Bihar Electricity Duty Rules, 1949Published vide Notification No. 2240-F.I., dated 10th February, 1949Notification No. 2240-F.I., dated the 10th February, 1949. - In exercise of the powers conferred by sub-section (2) of Section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar, is pleased to make the following rules, the same having been previously published as required by subsection (1) of the said section, namely :-

## Chapter I

### Short Titles Definitions

#### 1. Short title.

- These rules may be called the Bihar Electricity Duty Rules, 1949.

#### 2. Definitions.

- In these rules, unless, there is anything repugnant in the subject or context-(a)'The Act' means the Bihar Electricity Duty Act, 1948;(b)'Assessee' means a licensee or any other person who is liable to pay duty under the Act;(c)'Circle' means a unit of Commercial Taxes Administration created under the relevant provisions of Sales Tax Law of the State of Bihar for the time being in force.(cc)'Sub-circle' means a unit of Commercial Taxes Administration created under the relevant provisions of the Sales Tax Law of the State of Bihar for the time being in force.(d)'Form' means a Form appended to these rules;(e)'Government Treasury' means in relation to an assessee; the Treasury or Sub-treasury specified in the certificate of registration granted to him under rule 4;(f)'Inspecting officer' means the Commissioner of Commercial Taxes, the Additional Commissioner of Commercial Taxes, the senior Joint Commissioner of Commercial Taxes, the Joint Commissioner of Commercial of Taxes, the Deputy Commissioner of Commercial Taxes, the Additional Deputy Commissioner of Commercial Taxes, the Appellate Assistant Commissioner of

Commercial Taxes, the Additional Appellate Assistant Commissioner of Commercial Taxes, Assistant Commissioner of Commercial Taxes, Additional Assistant Commissioner of Commercial Taxes, the Superintendent of Commercial Taxes, the Additional Superintendent of Commercial Taxes, the Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes (hereinafter referred to as the Commissioner, the Additional Commissioner, the Deputy Commissioner, the Additional Deputy Commissioner, the Joint Commissioner, the Appellate Assistant Commissioner, the Additional Appellate Assistant Commissioner, the Assistant Commissioner, Additional Assistant Commissioner, the Superintendent, the Additional Superintendent, the Assistant Superintendent and the Additional Assistant Superintendent respectively or any other officer appointed by the State Government to discharge the functions of an Inspecting officer or prescribed authority under all or any of the provisions of the Act, or these rules;(g)'Section' means a section of the Act;(h)[ 'Superintendent' includes Additional Superintendent.] [Substituted by Notification No. MS/12/66-12961 F.T. dated 15.11.1966.]

## **Chapter II**

### **Registration**

#### **3. Application for registration.**

(1)An application for registration shall be made by every assessee in Form 1, [within a month of his incurring liability to pay duty under this Act, or] [Inserted by Notification No. E.D.-20/63-1190 F.T. dated 25.1.1964.]; within a month of the date of the publication of these rules in the Official Gazette or of the date of engagement in the business of generating or supply energy or of the date of generating or consuming energy by such assessee, whichever is later.(2)[ The application shall be signed by the assessee, or by an authorised agent on his behalf and shall after being verified in the manner indicated therein be submitted before the Additional Superintendent or the Assistant Superintendent in charge of sub-circle, if the place of business of the assessee is situated within the local limits of a sub-circle, and to the Assistant Commissioner, or Superintendent of the circle in other cases.] [Substituted by Notification No. MS/12/66-12961 F.T.dated 15.11.1966 and came into force from 1.4.1965.]

#### **4. [ Grant of certificate of registration. [Substituted by Notification No. MS/12/66-12961 F.T.dated 15.11.1966 and came into force from 1.4.1965.]**

(1)When the appropriate authority referred to in sub-rule (2) of rule 3, after making such enquiry as he considers necessary, is satisfied that the applicant has given all the required information's and that the application, is in order, he shall, register the applicant and grant him a certificate of registration in Form II.(2)If upon information which has come into his possession the appropriate authority referred to in sub-rule (2) of rule 3, is satisfied that an assessee has been liable to pay duty under the Act, but has nevertheless wilfully failed to apply for registration, he shall, after giving him a reasonable opportunity of being heard, register him and grant him a certificate of registration.]

**5. [ Amendment and cancellation of registration. [Substituted by Notification No. MS/12/66-12961 F.T.dated 15.11.1966 and came into force from 1.4.1965.]**

(1) If any assessee-(a) discontinues to generate or distribute energy; or (b) installs a new plant or makes any extension of the existing plant which is likely to result in the increased production of energy; or (c) sells or otherwise disposes of his business or any part of his business or effects any other change in the ownership, name or style of business; or if he is dead, his legal representative, shall within a period of one month of such discontinuance, installation, extension, sale or change, submit a report to that effect to the appropriate authority referred in sub-rule (2) of rule 3. (2) (i) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application under sub-rule (1) for the amendment of the certificate of registration, he shall after making such enquiry as he thinks fit, amend the certificate. (ii) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application for the cancellation of a certificate of registration, or is otherwise satisfied that the registration certificate of an assessee should be cancelled, he shall after making such enquiry as he thinks fit and, on payment by the assessee of the duty, due from him, by order, cancel the certificate with effect from the date specified in the order.]

## **Chapter III**

### **Payment of duty and submission of return**

**6. [ Payment of duty. [Substituted by Notification No. ED-1285 F.T. dated 4.2.1967.]**

- Every assessee shall pay the full amount of the duty due from him under section 4 within two calendar months of the month to which the duty relates.]

### **7. Method of payment.**

(1) Every assessee shall pay the full amount of duty due from him into the Government Treasury. No payment of any duty shall be accepted at the office. (2) The chalan for making payment into the Government Treasury shall be in Form IV. (3) Chalans shall be prepared in quadruplicate. The original copy of the chalan shall be sent to the Superintendent, the duplicate copy shall be retained by the Government Treasury and the triplicate and quadruplicate copies shall be returned to the assessee as proof of payment.

### **8. Submission of chalans with returns.**

- Every assessee shall, while submitting the return in Form III as required by rule 9, attach to it the quadruplicate copy of the chalan, referred to in rule 7.

## **9. [ Submission of Returns. [Substituted by Notification No. ED-1285 F.T. dated 4.2.1967.]**

- Every assessee shall submit to the appropriate inspecting authority of the Circle or sub-circle as the case may be, a return in Form III, within two calendar months from the expiry of the month to which the return relates. The return shall be verified in the manner indicated therein and shall be signed by the assessee or by his authorised agent. When an assessee holds more than, one license, separate returns shall be submitted in respect of each license.]

### **9A. Submission of return by an assessee having more places of business than one.**

- [(1) Notwithstanding anything contained in Rule 9, where an assessee holds more than one license or is registered in more than one circle, the Commissioner may, by order in writing, direct that such assessee shall, instead of submitting separate returns in Form III in respect of each such circle, submit the same to such inspecting officer as may be specified in the order and may, likewise, vary, modify or annul such order.] [Substituted by Notification No. ED-1285 F.T. dated 4.2.1967.](2)The assessee in respect of whom an order has been passed under sub-rule (1), shall be deemed to be an assessee of the circle in which he has been permitted to submit returns for the purposes of the Act, or these rules.

## **10. [ Rebate. [Substituted by Notification No. M.S-12/66-12961 F.T.dated 15.11.1966.]**

- An assessee who submits proper return and deposits the amount of duty payable according to such return in the prescribed manner and within the prescribed time limit shall be allowed a rebate at the rate of one percentum on the amount of duty payable and the assessee may while making the payment deduct the amount of rebate admissible under this rule from the amount of duty payable by him.]

### **11. Point at which duty is payable in a series of transfers.**

- Where there is a series of transfers of the same energy, the duty payable shall be levied only at the last point in such series of transfers.

## **11A. [ Prescribed authority under Section 5A. [Substituted by Notification No. M.S-12/66-12961 F.T.dated 15.11.1966.]**

- Assistant Commissioner or Superintendent or Assistant Superintendent, shall be, the prescribed authority for the purpose of sub-section (1) of Section 5A.]

## **Chapter IV**

### **Powers and duties of inspecting officers**

#### **12. Assessment.**

(1) If the Assistant Commissioner or Superintendent or the Assistant Superintendent is satisfied without requiring the presence of the assessee or production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of duty due from the assessee on the basis of such return. (2) If the Assistant Commissioner or Superintendent or Assistant Superintendent, is not satisfied without requiring the presence of the assessee or production of evidence that the return furnished in respect of any period is correct and complete, he shall serve a notice in Form V on such assessee requiring him on a date and at a place to be specified therein, either to attend in person or to produce or cause to be produced there any evidence on which the assessee may rely in support of such a return. (3) On the date specified in the notice or as soon afterwards as may be, the Assistant Commissioner or Superintendent or the Assistant Superintendent after hearing such evidence as the assessee may produce and such other evidence as the Assistant Commissioner or Superintendent or the Assistant Superintendent may require on specified point, shall assess the amount of duty due from the assessee. (4) If the assessee fails to make a return or having made the return fails to comply with all the terms of the notice issued under sub-rule (2), or to produce any evidence required under sub-rule (3), the Assistant Commissioner or Superintendent or the Assistant Superintendent, shall, after giving the assessee a reasonable opportunity of being heard, assess to the best of his judgement, the amount of duty, if any, due from the assessee.

#### **13. [ Notice of demand. [Substituted by Notification No. M.S-12/66-12961 F.T.dated 15.11.1966.]**

- If any sum is payable by an assessee under the provisions of the Act, the Assistant Commissioner, or Superintendent, or Assistant Superintendent, shall serve a notice in Form VI and shall also fix a date on which the assessee shall produce a copy of the challan in proof of any payment made by him of such sum.]

#### **14. [ Appeal, revision and review. [Inserted by S O. 388 dated 23.3.1978.]**

(1) An appeal against an order of assessment, with or without penalty shall lie to the Deputy Commissioner. (2) An application for the revision of an appellate order passed by the Deputy Commissioner, in sub-rule (1), shall lie to the Joint Commissioner. (3) An application for revision of an order passed by the Joint Commissioner under sub-rule (2), shall be presented to the Tribunal. (4) The application for the revision of any order passed under the Act or these rules, other than an order of assessment with or without penalty or an order passed under sub-rules (1) or (2) of this rule shall be presented-(a) to the Deputy Commissioner, if the order sought to be revised is one; passed by any authority not above the rank of Assistant Commissioner. (b) to the Joint

Commissioner, if the order sought to be revised is one passed by the Deputy Commissioner.(c)to the Commissioner, if the order sought to be revised is one passed by the Joint Commissioner.(d)to the Tribunal, if the order sought to be revised is one passed by the Commissioner.(4A)Any appeal or proceeding relating thereto, or any revision pending before Appellate Assistant Commissioner or any revision against appellate order or any other order passed by the Appellate Assistant Commissioner pending before the Deputy Commissioner under this Act or Rules, on the date of commencement of this sub-rule shall not after the commencement of this sub-rule, be continued and disposed of by the said authorities and they shall be deemed to have been transferred to the Deputy Commissioner or Joint Commissioner, as the case may be, and shall be initiated and disposed of, or continued or disposed of by the said authorities as provided in this rule.](5)The Commissioner may, of his own motion, revise any order passed by any authority subordinate to him.(5A)[ An appellate or revisional authority may, on application, stay recovery of any amount payable under the Act, in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary, a report from the Additional Superintendent or Assistant Superintendent Incharge of the sub-circle, if the dues relate to a sub-circle and from the Assistant Commissioner or Superintendent of the Circle in other cases:Provided that such an application shall not be entertained unless it is filed before the expiry of three months from the date the appeal or revision is filed.] [Inserted by S.O. 330, dated 18.4.1970.](6)An appeal or application for revision shall be filed within thirty days of the date of communication of the order which is appealed against or sought to be revised; but the authority to whom the appeal or application in revision lies may admit it after the expiration of the said period, if the said authority is satisfied that the appellant or applicant had sufficient cause for not presenting the appeal or application within the said period.(7)A memorandum of appeal and application for revision shall be in writing and shall specify the name and address of the person filing the appeal or application for revision, the registration number, the date of the order appealed against or the date of the appellate order, as the case may be, the name and designation of the officer who passed the order and shall contain a clear statement of the facts and nature of the relief prayed for and shall be verified and signed by the person filing the appeal or application or by his authorised agent. Every such memorandum of appeal and application for revision shall be presented in triplicate, shall be accompanied by a certified copy of the order appealed against or the appellate order of which revision is sought, as the case may be, and shall be-(a)presented to the appellate or revisional authority, as the case may be, by the person filling the appeal, or application or by his authorised agent; or(b)sent by registered post to the appellate or revisional authority, as the case may be.(8)The following fees shall be payable on appeals and applications for revision, namely:-

- |                                                                                                                                                                                                  |                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| (i) Upon a memorandum of appeal against an order of assessment of duty or imposition of penalty or both passed under the Act or these rules or an application for revision of an appellate order | Five percentum of the amount in dispute subject to a minimum of rupee on and a maximum of rupees fifty |
| (ii) Upon an application for revision of any other order                                                                                                                                         | Rupees three                                                                                           |

Provided that no fees shall be payable in respect of any appeal or application filed by or on behalf of the State Government.(8A)[ The fees payable under sub-rule (8), shall be deposited into the Government Treasury under head. [XIII-Other Taxes and Duties-B-Receipts] [Inserted by S.O. 831 dated 30.10.1968.] from Electricity Duties-Duty under the Bihar Electricity Duty Act.](9)Where an

authority reviews under sub-section (4) of section 9A, an order passed by it under the Act, or these rules, it shall record its reasons in writing for doing so.(10)Save with the previous sanction of the Commissioner recorded, in writing an order, other than order passed by the Commissioner, shall not be reviewed more than twelve months after the date of the passing of the order which is sought to be reviewed.(11)No authority below the rank of Commissioner, shall review an order which has been passed by its predecessors in office, except with the previous sanction of the Commissioner.Explanation. - For the purpose of this rule, the expression 'Deputy Commissioner' shall include 'Additional Deputy Commissioner'.

#### **14A. [ Grant of copy of orders passed by an Inspecting officer. [Substituted by S.O. 1202 dated 8.10.1975.]**

(1)A searching fee of twentyfive paise in adhesive court fees stamps shall be levied in all cases, provided that no searching fee shall be charged when papers, of which copies are required, have not been deposited in the Record Room of the Inspecting officer.](2)On receipt of the application the assessee shall be informed of the amount of court fee stamps required, under the provisions of sub rule (8), for the supply of the copy. On payment of the requisite amount of court fee stamps by the assessee, a certified copy of the order shall be prepared and granted to him.(3)The following fees shall be payable for the grant of copies, namely:

		Rs.
1.	Application for certified copy (Ordinary)	1.50
2.	Application for certified copy (Urgent)	4.00
3.	Copying fee for every 150 words or less (Ordinary).	0.59
4.	Copying fee for every 150 words (Urgent)	1.00
5.	Authentication fee (Ordinary)	1.50
6.	Authentication fee (Urgent)	1.50
7. [ [See now new postal charges for registered post.]	Application for certified copy by registered post.	10.00]
		(through Treasury challan)
8.	On memo, appeal against or assessment or penalty of an application for Revision of an appellate order.	7 1/2 per cent of the amount in disputesubject to a minimum of Rs. 5.00 and maximum of Rs. 100 (In Treasury challan).
9.	Application for Revision of any other orders.	5.00
10.	Application for registration	2.00

- |     |                                                                                     |      |
|-----|-------------------------------------------------------------------------------------|------|
| 11. | Application for registration of registration certificate.                           | 2.00 |
| 12. | Application for extension of time in a proceeding.                                  | 2.00 |
| 13. | Application for extension of time for payment of tax assessed or a penalty imposed. | 2.00 |
| 14. | Miscellaneous application for relief.                                               | 2.00 |

**15. [ Refund. [Rules 15 Substituted and Rule 15A Inserted by Notification No. Ms-12/66-12961 FT. dated 15.11.1966 and (w.e.f. 1.4.1965).]**

(1) If the authority referred to in sub-rule (2) is satisfied upon a claim, made in this behalf by any assessee, that the duty or penalty or both paid by him or on his behalf was one with which he should have not been properly charged or which is in excess of the amount payable by him, he shall allow a refund of the amount improperly charged or paid in excess, to such assessee, or in case in death of such assessee, to his legal representative; Provided that no claim for the refund of any duty or penalty or both shall be entertained unless it is made within six months of the date of the passing of the order or assessment or within three months of the date of final order passed in appeal or revision whichever is later. (2) The following authority shall allow the refund- (a) The Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent in charge of the sub-circle, if the amount to be refunded does not exceed Rs. 2,500. (b) the Assistant Commissioner of the Circle, [x x x] if the amount to be refunded exceeds Rs. 2,500 but does not exceed Rs. 5,000; and (c) the Joint Commissioner or Deputy Commissioner of the Division, if the amount to be refunded exceeds Rs. 5,000.]

**15A. [ Refund payment order. [Rules 15 Substituted and Rule 15A Inserted by Notification No. Ms-12/66-12961 FT. dated 15.11.1966 and (w.e.f. 1.4.1965).]**

- When an order of refund has been passed, the appropriate authority referred to in sub-rule (2) of rule 15, shall issue a refund payment order in form VIII and forward it to the assessee for encashment at the Government Treasury. An advice of the refund payment order shall also be forwarded simultaneously to the Treasury Officer concerned.]

**16. Power to enter premises and seize papers.**

- An Inspecting officer may, for carrying out the purpose of the Act, or these rules, within the local limits of his Jurisdiction- (a) enter any premises which is used for generating or distributing energy or which contains any meter or other mechanical apparatus or any written record, register and accounts relating to the generation, distribution, sale or consumption of energy and it shall be the duty of the person in charge of such premises to give the Inspecting Officer facilities in discharging his functions; (b) call for from or require any assessee to produce or cause to be produced before him any accounts or documents relevant to the generation, distribution, sale or consumption of



energy;(c)seized accounts, registers or documents of the assessee, if there is good reason to believe that any assessee is attempting to evade the payment of any duty payable by him under the Act;Provided that whenever any accounts, registers or documents are seized, a receipt, shall be granted to the assessee for the same and the seized paper shall be retained only for so long as may be necessary for examination thereof, or for purposes of any prosecution.(d)issue from time to time instructions to assesseees for the proper maintenance of registers and books of accounts showing generation, distribution, sale or consumption of energy;and it shall be the duty of the assessee to carry out all such instructions.

### **16A. [ Composition of offences under section 8A. [Inserted by Notification No. 5317-F.T, dated 14.4.1951 (w.e.f. 1.4.1951).]**

(1)The Commissioner shall be the prescribed authority for the purposes of section 8-A.(2)Where the Commissioner accepts under section 8-A a sum from any licensee or other person by way of composition of any offence, he shall issue an order in Form VII, directing the licensee or other person; as the case may be, to deposit in the Government Treasury the amount of composition money within the period mentioned in the order. A copy of the order may be sent simultaneously to the [Assistant Commissioner or] Superintendent of the circle, or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be and the Treasury Officer for information.(3)The Commissioner shall fix a date on which the licensee or other person shall produce before the [Assistant Commissioner or] [Substituted by S O. 388 dated 23.3.1978.] Superintendent of the circle or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be, a receipted chalan in proof of payment.]

## **Chapter V**

### **Miscellaneous**

#### **17. Reading of meters.**

- A licensee shall in respect of energy liable to duty under the Act, cause the meter of every consumer to be read as far as possible on the same date in each month and maintain a record of 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 duty and submission of returns under rule 9.

#### **18. Adjustment.**

- In calculating the duty payable by a consumer the licensee shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of his own charges

## **19. Provision of meters.**

- Every assessee shall install and maintain separate, suitable and correct meters or sub-meters to register the quantities of energy generated, distributed, sold or consumed by him and shall likewise, cause meters to be installed and maintained in the premises of consumers for the correct registration of the quantities of energy consumed by such consumers:[Provided that where there is a combined meter for registering the quantities of energy, part of which is dutiable at any rate or at different rates and part is exempt, the assessee shall cause separate meters to be installed for registering the quantities of the different types of consumption separately:Provided further that if any assessee satisfies the Assistant Commissioner or Superintendent of the circle, or the Additional Superintendent or Assistant Superintendent of sub-circle, as the case may be, that the installation and maintenance of such separate meters or sub-meters involve costs disproportionate to the amount of the duty leviable from him and furnishes to the Assistant Commissioner or Superintendent of the circle or the Additional Superintendent or Assistant Superintendent of sub-circle as the case may be, such data as, are in the opinion of the Assistant Commissioner or Superintendent, of circle, or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be, necessary for the assessment of the said duty he may assess the duty payable and exempt such assessee from the requirement of this rule. An assessee exempted under this proviso shall communicate to the Assistant Commissioner or Superintendent of circle, as the case may be, within one month any change in the data on the basis of which the duty payable by him was assessed.] [Substituted by Notification No. 23/66-1285 FT. dated 4.2.1967.]

### **19A. [ Affixation of sale. [Inserted by Notification No. 12819-F.T. dated 10.11.1959.]**

- An Inspecting Officer, or any other person deputed by him for the purpose may affix one more seal or seals to any meter or sub-meter installed for the purposes of rule 19, by any person, other than a licensee, who generates energy for this own use or for the use of his employees.]

## **20. Books of accounts.**

(1)Every assessee shall maintain a record showing, amongst others, the following particulars, namely:-(a)Units of energy generated during the month;(b)Units of energy distributed during the month;(c)Units of energy consumed in premises used for residential or office purpose of an undertaking exempted from duty;(d)Units of energy supplied in metered premises; and(e)Units of energy supplied in unmetered premises.(2)A licensee shall maintain or cause to be maintained records showing the following particulars, namely:-(a)the name and full address of the person to whom energy is supplied;(b)the units of energy supplied to each consumer having metered premises;(c)the number of bulbs with wattage used by each consumer in unmetered premises;(d)a clear account of energy consumed separately by each undertaking exempted from payment of duty; and(e)the amount of duty realised from consumers.

## 21. Notices.

(1) Notices under the Act or the rules, may be served by any of the following methods, namely:-(i) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorised to receive notice on his behalf; (ii) by post: Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Inspecting Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned methods, the said officer shall order the service of the notice by affixing a copy thereof, on some conspicuous part of the addressee's office or of the building in which his office or plant is located or where he habitually resides or upon some conspicuous part any place or residence or office last notified by the addressee such service shall be as effectual as if it had been made on the addressee personally. (2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered to, an acknowledgement of service endorsed on the original notice. When the notice is served by affixing a copy thereof, in accordance with the proviso to sub-rule (1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the addressee's office or residence or the building in which his office or plant is or was located were identified and in whose presence the copy was affixed. The serving officer, shall also require the signature or thumb impression of the person identifying the addressee's office or residence or building to his report. (3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post. (4) The authority at whose instance the notice was issued shall if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

## Chapter VI Penal Provisions

### 22. Punishment.

- Any person contravening any provision of these rules, shall be, punishable with fine which may extend to one thousand rupees. Form I Application for Registration (See Rule 3) To, The Superintendent of Commercial Taxes..... Circle I..... son of..... on behalf of the assessee, whose particulars are detailed below, hereby apply for registration under rule 3 of the Bihar Electricity Duty Rules, 1949-

- 1. Name of the assessee:**
- 2. Status (Whether individual, a Hindu undivided family, firm, limited company, association of persons etc.).**
- 3. Name and designation of the person in charge of management.**
- 4. Nature of business (state whether generation, distribution, consumption or combination of any of these)**
- 5. Location of generating plant**
- 6. Location of distributing plant**
- 7. Address of office or any other place where notices and communications should be ordinarily despatched-**  
  
(a) Mohalla/Road (b) Village/town (c) Post Office (d) Revenue Thana (e) Sub-division
- 8. Boundary of the area of supply**
- 9. State if the energy is supplied to consumers in metered or unmetered premises or both.**
- 10. Complete list of other places of generation and/or distribution for which the assessee holds separate license and for which separate application has been/will be made.**
- 11. Total units generated during the previous year.**
- 12. Books of accounts ordinarily maintained.**
- 13. Particulars of persons having interest in the business in case of an assessee other than a company registered under the Indian Companies Act, 1913 (VII of 1913).**

Serial No.	Name and parentage	Designation	Permanent address	Nature and extent of interest
1	2	3	4	5

**14. I declare that the above statements are true and complete to the best of my knowledge and belief.**

Dated the 20. Signature..... Designation..... Acknowledgement Received an application in Form I from..... for registration under Bihar Electricity Duty Rules, 1949. Receiving Officer Form II Certificate of Registration (See Rule 4) Regn. No..... Circle..... This is to certify that the assessee, whose particulars are detailed below, has been registered under rule 4 of the Bihar Electricity Duty Rules, 1949, on the ..... of ..... 20 He is liable to pay duty for distribution and/or consumption of energy from.....

**1. Name of the assessee-**

**2. Name of the person incharge of management**

**3. Nature of business-**

**4. Location of generating/distributing plant.**

**5. Name of the Treasury where the duty is to be deposited-**

Date Designation of the authority. [Form III] [Substituted by Notification No. ED-20/63-1190 FT., dated 25.1.1964.] Return of Electricity Duty Payable (See Rule 9) Registration No. .... Name and address of the assessee..... Status..... (Write here whether a licensee or a person other than a licensee). Location of office/place of business for which this return is filed..... Period for which return is filed.....

- |    |                                                                  |                                               |
|----|------------------------------------------------------------------|-----------------------------------------------|
| 1  | (a)(i)                                                           | Units generated                               |
|    | (ii)                                                             | Units purchased in bulk Total                 |
|    | (b)                                                              | Units lost in transmission and transformation |
| 2  | Balance available for consumption or for sale.                   |                                               |
| *3 | Units of energy on which duty is not leviable under rule 11..... |                                               |
| 4  | Units consumed in-                                               |                                               |
|    | (i)                                                              | metered premises .....                        |
|    | (ii)                                                             | unmetered premises .....                      |
| 5  | Units sold in-                                                   |                                               |
|    | (i)                                                              | metered premises .....                        |
|    | (ii)                                                             | unmetered premises .....                      |
| 6  |                                                                  |                                               |

Deduction in respect of metered premises under sub-section (2) of section 3-

- (i) clause (a), units consumed or sold to the Government of India.
  - (ii) clause (b), units consumed by Railway.
  - (iii) clause (c), units consumed by the licensee in the construction, maintenance and operation of his electrical undertaking.
  - (iv) clause (d), units consumed by or sold to those exempted under section 9.
  - (v) clause (e), units consumed by Damodar Valley Corporation for generation, transmission or distribution of electricity by that Corporation.
  - (vi) clause (f), units consumed for other public purpose notified by the State Government in this behalf.
- Total deduction ...

7 Net units in respect of metered premises chargeable to duty.

8 Gross amount of duty payable on item 7.

9 Less rebate at 1 per cent on the amount specified against item 8.

10 Net amount of duty payable for metered premises.

11 Net amount of duty payable for unmetered premises as per statement overleaf.

12 Total dues ... ..

13 Amount paid

14 (i) Treasury chalan No.

(ii) Date of payment

15 Balance due, if any

\*A statement showing the name of each of the licensee or other person, and units of energy transferred to him, in respect of which deduction is claimed under rule 11, should be enclosed with this return. I declare that the above statements/particulars are true and complete to the best of my knowledge and belief. Signature \_\_\_\_\_ Date \_\_\_\_\_ Acknowledgement Received a return in Form III from \_\_\_\_\_ for the period \_\_\_\_\_ with/without chalan. Receiving Officer, Statement showing the consumption of energy in unmetered premises and duty payable thereon. (Item 11 above)

Wattage of lamps	Total No. of lamps used	Deduction, if any, under section 3	Net No. of lamps chargeable to duty	Rate of duty	Gross amount of duty
1	2	3	4	5	6

Less than 30 watts

30-40

40-60

60-100

100-115

115-130

130-145

145-160

160-175

175-190

and so on.

Total...

Rate at 1 per cent of the gross amount of duty.....Net amount of duty

payable.....SignatureDesignationForm IVChallan (P)(See Rule 7)\* Serial no. .... of collection register..... Sadar Treasury no. .... for the month of.....† Original (to be returned by the Treasury Officer to the Superintendent of Commercial Taxes).Duplicate (to be retained in the Treasury).Triplicate (to be returned to the assessee for his own use).Quadruplicate (to be returned to the assessee for being forwarded to the Inspecting Officer).[XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948.] [See now new head of account.]

Challan of duty paid to| Treasury/Sub-TreasuryBranch of[Imperial Bank of India] [Now State Bank of India.],| for the period.....

By whom tendered.	Name of the assessee and Regn. No.	Payment	
		on account	Amount
		of	
			Rs. P.
		Total....	

Rupees..... Paise.....(in words)Signature of depositorFor use in the Treasury

**1. Received payment of Rs.....Paise.....(Rupees.....Paise.....only).**

**2. Date of entry.**

Treasury OfficerAgent or Manager

TreasurerAccountant\* To be printed in the original copy only and will be filed in the Commercial Tax Office.† Original, duplicate, etc., will be printed in the respective copy of the form.Form VNotice

of Hearing(See Rule 12)To

.... ....

Regn. No. ....

Mohalla/Road ....

Village/Town ....

Revenue Thana .... Thana No. ....

Subdivision

(a)Whereas, I am not satisfied without requiring your presence or production of evidence that return(s) furnished by you for the period mentioned below is/are correct and complete. I hereby require you to attend in person to produce or cause to be produced evidence on which you may rely in support of such return(s) at the following place and time according to the provisions of Rule 12(2) of the Bihar Electricity Duty Rules, 1949.(b)Whereas, you have not furnished returns for the period mentioned below you are hereby given an opportunity of being heard at the following place and time according to the provisions of rule 12(4) of the Bihar Electricity Duty Rules, 1949.(c)Whereas, on information which has come to my possession I am satisfied that you are liable to pay duty but have nevertheless wilfully failed to apply for registration, you are hereby given an opportunity of being heard at the following place and time according to the provision of Rule 5(2) of the Bihar Electricity Duty Rules, 1949.Period under reference .....Authority before whom to

appear.....Place of

hearing.....Date.....Time.....

required to be produced.-

### 1. Books of Accounts maintained under Section 5 of the Bihar Electricity Duty Act, 1948.

### 2. All other relevant documents and papers relating to and in support of the return required to be verified.

### 3. Here enter any other paper and document required to be produced.

(Seal) Signature.....

Date Designation.....

Form VINotice of Demand(See Rule 14)Office.....Date.....To

.... ....

Regn. No. ....

Mohalla/Road ....

Village/Town ....

Revenue Thana ....

Thana No. ....

Subdivision ....



Please take notice that whereas your| assessment proceeding filed appeal petition of revision| by you for the period specified hereunder has been duly disposed of, you are hereby directed to deposit the following amount in the Government Treasury.

1. Date of disposal of { | assessment proceeding appeal petition of revision | - | 2. | Period under reference | - | 3. | Amount of demand Less amount paid - | Rs. | P. | - | | Nett. demand/excess (in words) | - | 4. | Last date of payment - | The ..... day of ..... 19 | } N.B. - On default after the due date the amount will be recovered as arrears of land revenue. Signature Date ..... Designation [Form VII] [Inserted by Notification No. 5317-F.T. dated the 14th April 1951 (w.e.f. 1.4.1951).] Order directing an assessee to pay composition money under Section 8-A (See Rule 16-A) To, ..... Whereas, in accordance with the provision of Section 8-A of the Bihar Electricity Duty Act, 1948; your application for compounding of the offence committed under clause ..... of Section 8 of the said Act has been accepted by me, you are hereby directed to deposit Rs. .... (in words), the amount of composition money, in the Government Treasury at produce receipted challan in proof of payment before the Superintendent of Commercial Taxes ..... Circle ..... by ..... (date) and report compliance to the undersigned. (Seal) Place ..... Date ..... Commissioner of Commercial Taxes, Bihar [Form VIII] [Inserted by Notification No. 9360-F.T. dated the 21st August, 1952.] Refund Payment Order (See Rule 15A)

Book No.....	Book No..... Voucher No. ....	Book No.....
Serial No.....	Serial No. of.....	Serial No.....
Circle.....	Circle.....	List of payment for.....
[XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds. Counterfoil order for the refund of Electricity Duty.] [See now new head of account.]	[XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds. Order for the refund of Electricity Duty (Payable at the Government Treasury within one month of the date of issue).] [See now new head of account.]	[XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds. Order for the refund of Electricity Duty (Advice to Treasury Officer-Not to be cashed).] [See now new head of account.]
	To, The Treasury Officer.....	To, The Treasury Officer.....
1. Refund payable to assessee.....	1. Certified with reference to the assessment record of..... for the period..... that a refund of Rs..... is due to..... of.....	1. Certified with reference to the assessment record of..... for the period..... that a refund of Rs..... is due to..... of.....
2. Style of business.....	2.	2.

	Certified that the amount of Electricity Duty concerning which this refund is allowed has been duly credited to the Government Treasury.	Certified that the amount of Electricity Duty concerning which this refund is allowed has been duly credited to the Government Treasury.
3. Registration of business.....	3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.	3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.
4. Assessment record No.....	4. Please pay to..... the sum of Rs..... (Rupees.....)	4. A refund payment order for Rs..... has been issued to..... on the date of issue mentioned below.
5. Date of order directing the refund-.....		
6. Amount of refund-.....		
Number and date of challan by which the amount was credited.....		
7. Signature and designation of officer issuing the order, Treasury Voucher No.....		
Date of encashment in the Government Treasury.....	Signature.....	Signature.....
	Designation.....	Designation.....
	Encashment in the Treasury.....	
	Date.....	
	Place.....	
	Pay Rupees..... only.	

Treasury  
Officer, Received payment, Claimant's  
signature

Date.....

Memo No.....

Date.....

Forwarded to the  
Treasury  
Officer/Assessee,  
Designation of the  
Authority,

Memo No.....

Date of issue.....

Forwarded to the (Assessee) for  
encashment.

Designation of the Authority,

Memo No.....

Date of issue.....

Forwarded to the Treasury  
Officer..... for  
information.

Designation of the  
Authority