

# The Rajasthan Electricity Duty Act, 1962

RAJASTHAN

India

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### Act 12 of 1962

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The Rajasthan Electricity Duty Act, 1962 Act No. 12 of 1962 Last Updated 28th September, 2019 Statement of Objects and Reason (Act No. 5 of 2016). - Sub-section (2) of Section 3-B of the Rajasthan Electricity (Duty) Act, 1962 provides manner for levy, payment, interest, computation and recovery of the water conservation cess but it does not provide for exemption. In order to provide for exemption from payment of water conservation cess, the sub-section is proposed to be amended by substituting it. Sub-section (2) of Section 3-C of the said Act, provides manner for levy, payment, interest, computation and recovery of the urban cess but it does not provide for exemption. In order to provide for exemption from payment of urban cess, the sub-section is proposed to be amended by substituting it. Statement of Objects and Reason (Act No. 13 of 2009). - The state is facing severe drinking water crisis in almost all parts of the State. Due to intensive use of ground water, the ground water level is depleting at a faster rate. Therefore, judicious use of water along with water conservation has become essential. Construction of water harvesting structure, both for, collecting the run off as well as for ground water recharge, are required at a large scale to ensure more water availability in the state. People at large, are to be informed, educated and sensitized to initiate and sustain the habit of conserving water in day to day life. All these activities need financial resources, which-at present, amidst pressure of recession is not easily affordable. The proposed water conservation cess is intended to provide financial resources to such activities. The Bill seeks to achieve the aforesaid objects.][Received the assent of the Governor on the 21st day of May, 1962]. An Act to levy a duty on the consumption of electrical energy in Rajasthan. Whereas it is expedient to levy a duty on the consumption of electrical energy in Rajasthan. Be it enacted by the Rajasthan State Legislature in the Thirteenth Year of the Republic of India, as follows:-

### 1. Short title and extent.

(1) This Act may be called the Rajasthan Electricity (Duty) Act, 1962. (2) It extends to the whole of Rajasthan.

## 2. Definition.

- In this Act, unless there is anything repugnant in the subject or context,-(a)"Board" means the Rajasthan State Electricity Board constituted under Chapter III of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);(b)[ "Commissioner" means the Commissioner, Commercial Taxes, Rajasthan and Includes the Additional Commissioner, Commercial Taxes, Rajasthan.] [Substituted by Rajasthan Act 30 of 1964.](c)"consumer" means a person who is supplied with energy by a supplier [or by any other person who generates energy] [Inserted by Rajasthan Act 5 of 1979.] and includes a supplier in respect of the energy consumed by him in or upon premises used by him for his commercial or residential purposes;(d)"energy" means electrical energy;(e)"net rate charged" means the rate charged less any rebate or other deduction that may be allowed by the supplier;(f)"prescribed" means prescribed by rules made under this Act;(g)"rate charged" means the rate per unit, charged for energy by the supplier from the consumer, and does not include hire for meter or service:Provided that where a minimum charge or a fixed charge is payable by a consumer instead of a rate per unit, the rate charged shall be deemed to be the same as for other consumers of the same category;(h)"supplier" means the Board or a licensee licensed under Chapter II of the Indian Electricity Act, 1910 (Central Act 9 of 1910), to supply energy and includes any person who has obtained the sanction in that behalf of the State Government under section 28 of the said Act;(i)words and expressions not defined in this Act but defined in the Indian Electricity Act, 1910 (Central Act 9 of 1910) have the meaning assigned to them in that Act.

## 3. [ Electricity duty on energy consumed. [Section 3 except its provisos (2) & (3) Substituted by Rajasthan 15 of 1995.]

- There shall be levied for and paid to the State Government, on the energy consumed by a consumer or by a person other than a supplier generating energy for his own use or consumption, a duty (hereinafter referred to as the 'electricity duty') computed at such rate as may be fixed by the State Government from time to time by notification in the Official Gazette:Provided that-(1)In respect of consumption of energy under a temporary connection obtained by a consumer from the supplier for a period not exceeding such number of days, for such purpose and exceeding such units as may be fixed by the State Government from time to time by a notification in the Official Gazette:(1-A) The total of the duty so levied and the net rate charged per unit shall not exceed the rate as may be notified by the State Government from time to time by a notification in the Official Gazette: and(1-B) Where energy is consumed by a cultivator in agricultural operations under a non-metered supply, the electricity duty shall be levied and charged at a rate as may be notified by the State Government, from time to time.](2)the electricity duty shall not be levied on the energy consumed-(a)by the Government of India:(b)in the construction, maintenance or operation of any Railway by the Government of India:(bb)[ where the energy is generated at a voltage not exceeding 100 volts:] [Inserted by Rajasthan Act 5 of 1979.](c)[ xxx] [Omitted by Rajasthan Act 8 of 1982.](d)by the following classes of institutions, namely:-(i)hospitals or dispensaries which are not maintained for private gain,(ii)recognised educational institutions,(iii)places of public worship,subject to the condition that the exemption under this sub-clause shall not be applicable to energy consumed in buildings or part of buildings used for commercial or residential purposes.(3)[ where the State Government is of the opinion that it is necessary or expedient in the public interest

so to do, it may, by notification in the Official Gazette, exempt fully or partially, whether prospectively or retrospectively, from payment of electricity duty payable on energy consumed by any consumer or class of consumers, without any condition or with such condition as may be specified in the notification.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

### **3A. [ Levy of electricity duty during certain period. [Inserted by Rajasthan Act 12 of 1992 [28-4-92].]**

(1)Notwithstanding anything contained in this Act. but subject to the statutory exemptions granted under sub-section (2) of Section 3, there shall be levied and paid to the State Government from 3-3-1982 the electricity duty at the rate shown against each category of consumption as given below, and such rate shall be deemed modified by the notifications issued from time to time after 3-3-1982 under section 3:-]

- |  |                      |
|--|----------------------|
| 1. Industrial including mining.                          | 6 paise per unit.    |
| 2. Agriculture:  |                      |
| (i) in the case of metered supply                        | 1 paise per unit.    |
| (ii) in the case of non-metered supply.                  | 5% of the flat rate. |
| 3. Commercial, domestic and others.                      | 6 paise per unit.    |
| 4. Consumption under temporary connection                | 15 paise per unit.   |
| 5. Consumption of self-generated energy for any purpose. | 6 paise per unit.    |

Note. - The following validation provision is made vide section 3 of Rajasthan Act 12 of 1992:-"3. Validation of electricity duty during certain period. - (1) Notwithstanding anything contained in any judgment, decree or order of any court or authority, any levy and payment of electricity duty in accordance with the notification No. F. 4 (19) FD/Gr. IV/82-1 dated 3-3-82 issued under section 3 shall be deemed to be and ever to have been valid and effective as if such levy and payment had been made under sub-section (1) of section 3-A of the principal Act, and accordingly-(a)all acts or things done or proceedings taken by any officer of the State Government or by any other authority or agency in connection with such levy and payment, shall, for all purposes, be deemed to be and to have been done or taken in accordance with law:(b)no suit or other proceeding shall be maintained or continued in any court or before any authority questioning such levy and payment or claiming refund thereof; and(c)no court or authority shall enforce any decree or order directing the refund of such levy and payment.(2)For the removal of doubts, it is hereby declared that nothing in this section shall be construed as preventing any person-(a)from questioning in accordance with the provisions of the principal Act, as amended by this Act, any levy and payment of electricity duty; or(b)from claiming refund of any amount paid by him in excess of the amount due from him by way of such levy under the principal Act, as amended by this Act."

**3B. [ Levy of water conservation cess. [Inserted by Finance Act, 2009 (Act No.13 of 2009) w.e.f. 08.07.2009]**

(1) There shall be levied for, and paid to, the State Government on the energy consumed by a consumer or by a person other than a supplier generating energy for his own use or consumption, a cess to be called "water conservation cess" at the rate of ten paise per unit: Provided that no cess under this section shall be levied on the energy - (a) consumed by the Government of India; (b) consumed in the construction, maintenance or operation of any Railway by the Government of India; (c) consumed in domestic category; (d) consumed by a cultivator in agriculture operations; (e) consumed by the following classes of institutions, namely: - (i) hospitals or dispensaries, which are not maintained for private gain, (ii) recognized educational institutions, (iii) places of public worship, subject to the condition that the exemption under this sub-clause shall not be applicable to energy consumed in buildings or part of buildings, used for commercial purposes; (f) is generated at voltage not exceeding 100 volts. (2) [ The provisions of this Act or the rules made there under shall, so far as may be, apply in relation to levy, payment, exemption, interest, computation and recovery of the cess payable under sub-section (1) as they apply to levy, payment, exemption, interest, computation and recovery of electricity duty payable under this Act. ] (3) The cess collected under this section shall be earmarked and utilized for the purpose of water conservation in the State. ]

**3C. [ Levy of urban cess. [Inserted by The Rajasthan Finance Act, 2010 (Act No. 3 of 2010) w.e.f. 01.04.2010]**

(1) There shall be levied for, and paid to, the State Government on the energy consumed by a consumer or by a person other than a supplier generating energy for his own use or consumption, a cess to be called "urban cess" at the rate of [fifteen paise] per unit: Provided that no cess under this section shall be levied on the energy, - (a) consumed by the Government of India; (b) consumed in the construction, maintenance or operation of any Railway by the Government of India; (c) consumed by a cultivator in agriculture operations; (d) consumed in areas outside the municipal area in the State; (e) consumed in domestic category in municipal area where consumption does not exceed 100 units per month; (f) consumed by the following classes of institutions, namely : - (i) hospitals or dispensaries, which are not maintained for private gain, (ii) recognized educational institutions, which are not maintained for private gain, (iii) places of public worship, subject to the condition that the exemption under this sub-clause shall not be applicable to energy consumed in buildings or part of buildings, used for commercial purposes; (g) generated at voltage not exceeding 100 volts. (2) [ The provisions of this Act or the rules made thereunder shall, so far as may be, apply in relation to levy, payment, exemption, interest, computation and recovery of the cess payable under sub-section (1) as they apply to levy, payment, exemption, interest, computation and recovery of electricity duty payable under this Act. ] [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] (3) The cess collected under this section shall be utilized for the purpose of providing basic amenities like street lighting, sanitation, maintenance of roads and energy conservation in municipal areas. Explanation. - For the purposes of this section "municipal area" means the municipal area as defined in clause (xxxix) of section 2 of the Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009). ]

#### **4. Consumers to pay electricity duty.**

- The amount of electricity duty levied under section 3 on the energy consumed by a consumer shall be payable by, and be collected and recovered from the consumer in the manner hereinafter provided.

#### **5. Collection of electricity duty.**

(1)The electricity duty shall be collected from the consumer and paid to the State Government by the supplier:Provided that where the amount of electricity duty collected by the supplier from the consumer is not paid to the State Government within the prescribed period, the supplier shall be liable to pay interest at the rate of 12½% per annum on the amount of electricity duty remaining so unpaid until the payment thereof is made.(2)The duty and the interest, if any, so payable shall be a first charge on the amount recoverable by the supplier for the energy supplied by him and shall be a debt due by him to the State Government.(3)Where any consumer fails or neglects to pay, within the prescribed time and in the prescribed manner, the amount of electricity duty due from him the supplier may, without prejudice to the right of the State Government to recover the amount under section 8 and after giving not less than seven days clear notice in writing to such consumer, cut off the supply of energy to such consumer.(4)The supplier [and the person supplying energy free of charge] [Inserted by Rajasthan Act 5 of 1979.] may for the purpose of sub-section (2), exercise the powers conferred on a licensee under sub-section (1) of section 24 of the Indian Electricity Act, 1910 (Central Act 9 of 1910), as if the duty was a charge or sum due in respect of energy supplied to such consumer.(5)[ Every person other than a supplier who generates energy for his own use or consumption shall pay to the State Government at the time and in the manner prescribed, the electricity duty payable under this Act on the units of energy used or consumed by him:Provided that if the amount of electricity duty is not paid within the prescribed period, interest at 12½% per annum on the amount of duty remaining so unpaid shall be chargeable from the person liable to pay electricity duty from the date of expiry of the said period until the payment thereof is made.(6)Every person, not being a supplier, who generates energy and supplies the same to any other person free of charge, shall collect and pay to the State Government, at the time and in the manner prescribed, the electricity duty payable under this Act on the units of energy consumed by that other person:Provided that where the amount of electricity duty collected by such person is not paid to the State Government within the prescribed period, he shall be liable to pay interest at the rate of 12½% per annum on the amount of electricity duty remaining so unpaid until the payment thereof is made.] [Inserted by Rajasthan Act 5 of 1979.]

#### **6. Records and returns.**

(1)If the State Government so directs by a general or special order, a supplier [and a person liable to pay electricity duty under sub-section (5) of section 5 and a person not being a supplier who supplies energy free of charge as mentioned in sub-section (6) of section 5] [Inserted by Rajasthan Act 5 of 1979.] shall maintain such record in such manner or form as may be prescribed showing:-(i)the units of energy generated or received by [him] [Substituted by Rajasthan Act 5 of 1979.] for supply to the consumers:(ii)the units of energy supplied to consumers or consumed by him;(iii)the amount

of the duty payable thereon and the duty recovered or paid by him under section 5;(iv)the amount of interest, if any, paid [x x x] [Omitted by Rajasthan Act 5 of 1979.] under section 5; and(v)such other particulars as may be prescribed.(2)Every supplier [and a person liable to pay duty under subsection (5) of section 5 and a person not being a supplier who supplies energy free of charge as mentioned in sub-section (6) of section 5] [Inserted by Rajasthan Act 5 of 1979.] who has been directed under sub-section (1) to maintain a record shall submit returns in such form or manner as may be prescribed.(3)The amount of energy shall, for purposes of clauses (i) and (ii) of sub-section (1), be ascertained in such manner as may be prescribed.

## **7. Duties and powers.**

- [(1)] [Renumbered by Rajasthan Act 5 of 1979.] The Commissioner and such officer as may be appointed to assist him shall perform such duties and exercise such powers as may be prescribed.(2)[ Subject to the provisions of any rules made by the State Government in this behalf, the officers appointed to assist the Commissioner if so specially empowered in this behalf by him, and any other officer specially empowered by the State Government in this behalf, may-(a)require production for inspection of such books and records as may be necessary for ascertaining or verifying the amount of electricity duty leviable under the Act;(b)enter and search any premises where energy is or is believed to be supplied for the purpose of-(i)verifying the statements made in the books of account kept and returns submitted under section 6:(ii)testing the reading of meters:(iii)verifying the particulars required in connection with the levy of electricity duty: and(c)exercise such other powers and perform such other duties as may be necessary for carrying out the purposes of this Act or the rules made thereunder.(3)All searches made under sub-section (2) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974)] [Added by Rajasthan Act 5 of 1979.].

## **8. Electricity duty recoverable as arrears of land revenue.**

- Any sum due on account of electricity duty and interest, if any, if not paid within prescribed time and in the prescribed manner shall be recoverable by the State Government as an arrear of land revenue, [in the case of a person liable to pay duty under sub- section (5) of Section 5, from such person, and in other cases] [Inserted by Rajasthan Act 5 of 1979.] at the discretion of the State Government either from the consumer or from the supplier \*[or as the case may be, from the person supplying energy free of charge as mentioned in sub- section (6) of Section 6]:[Provided that the Commissioner may, in pursuance of any recommendation of the State Government, defer the recovery of electricity duty in respect of an industrial unit declared as sick by the Board of Industrial and Financial Reconstruction constituted under the Sick Industrial Companies (Special Provisions) Act, 1985 (Central Act No. 1 of 1986) for such period not exceeding five years and on such conditions with regard to the payment or rate of interest as may be specified in such recommendation.] [Proviso added by Rajasthan Act 12 of 1992 [28-4-92].]

## **8A. [ Power of State Government to waive penalty and interest in certain cases. [Inserted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]**

- Notwithstanding anything contained in this Act, the State Government in the public interest, by notification in the Official Gazette, may reduce or waive any amount of interest or penalty payable under this Act, by any class of suppliers or persons, subject to such terms and conditions as may be specified therein.]

## **9. Penalties.**

- [(1)] [Numbered by Rajasthan Act 5 of 1979.] If any person-(a)required by section 6 to keep record or to submit returns fails to keep or submit the same in the prescribed manner or form: or(b)intentionally obstructs the Commissioner or any other officer appointed under section 7 in the exercise of his powers and duties under this Act and the rules:(c)contravenes any rule:he shall be liable on conviction before a Magistrate, to a fine not exceeding two hundred rupees:Provided that the prescribed authority may compound such a case on payment of a sum not exceeding two hundred rupees.(2)[ If any person keeps any record or submits any return specified in section 6, which he knows or has reasonable cause to believe, to be false, or not true in any material particulars, he shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 1,000/-:Provided that the prescribed authority may compound such a case on payment of a sum not exceeding Rs. 1,000/-] [Added by Rajasthan Act 5 of 1979.].

## **9A. [ Offences by companies. [Sections 9-A and 9-B Inserted by Rajasthan Act 5 of 1979.]**

(1)Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.(2)Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.Explanation. - For the purpose of this section,-(a)"company" means a body corporate and included a firm or other association of individuals, and(b)"director" in relation to a firm means a partner in the firm.

## **9B. Protection of action taken in good faith.**

- No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.]

## **10. Power to make rules.**

(1)The State Government may make rules for the purpose 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 electricity duty:(b)the manner of collection and payment to the State Government of the electricity duty by the supplier:(c)the time and manner of payment of the electricity duty by consumers;(cc)[ the time and maimer of payment of electricity duty by a person liable to pay duty under sub section (5) of Section 5. [Clauses (cc) to (cccc) Inserted by Rajasthan Act 5 of 1979.](ccc)provide for installation and the reading of meters and sub-meters and for getting them tested by an Electrical Inspector or by any other prescribed officer or authority:(cccc)the officer or authority which shall decide the disputes if any, arising under the Act or the rules framed thereunder and prescribe the authority to which an appeal shall lie against the order passed on such dispute and the procedure for referring dispute to the officer or authority and for filing appeal.](d)any other matter for which provision is, in the opinion of the State Government, necessary for giving effect to the provisions of this Act.(3)All rules made under this Act shall be laid, as soon as may be after they are so made, before the House of the State Legislature, while it is in session, for a period of not less than fourteen days which may be comprised in one session or in two successive sessions and, if, before the expiry of the session in which they are so laid or of the session immediately following, the House of the State Legislature makes any modification in any of such rules or resolves that any such rule should not be made, such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

## **11. Repeal.**

- The Bombay Finance Act, 1932 in so far as it applies to the area is hereby repealed.NotificationsSection 3[Notification No. F. 9(2) E & T/62/I, dated 26-3-1962, published in Rajasthan Gazette Part IV-C, Extraordinary dated 26-3-1962]. - In pursuance of sub-clause 3 of clause 3 of the Rajasthan Electricity (Duty) Bill, 1962, read with the declaration inserted therein under section 3 of the Rajasthan Provisional Collection of Taxes Act. 1958 (Rajasthan Act 23 of 1958), the State Government being of the opinion that it is expedient in public interest to do so, hereby exempts from tax the energy consumed-(1)by a consumer in any industry in the manufacture, production, processing or repair of goods: and(2)by or in respect of any mine as defined in the Indian Mines Act, 1923 (Central Act of 1923):Subject however, to the condition that the exemption hereby granted shall not be applicable to energy consumed in respect of any premises used for commercial, residential purposes.[Notification No. F. 9(2) E & T/62/II, dated 26-3-1962, published in Rajasthan Gazette Part IV-C, Extraordinary, dated 26-3-1962]. - In pursuance of clause 3 of the Rajasthan Electricity (Duty) Bill, 1962, read with the declaration inserted therein under the Rajasthan Provisional Collection of Taxes Act, 1958 (Rajasthan Act 23 of 1958), the State



Government hereby fixes 3 nP per unit as the rate at which the electricity duty shall be computed.[Notification No. F. 9(6) F.D. (R&T) 63. dated 2-3-1962. published in Rajasthan Gazette Part IV-C, Extraordinary, dated 2-3-1962]. - In exercise of the powers conferred by sub-section 3 of section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) and in supersession of Excise and Taxation Department Notification No. F. 9 (2) E&T/62/I, dated the 26th March, 1962 the State Government being of the opinion that it is expedient in public interest to do so, hereby remits the electricity duty on the energy consumed in Electro-Chemical industries and In Electric furnaces of Electrothermal industries and reduces such duty on the energy consumed In other industries in the manufacture, production, proceeding or repair of goods, from three naya paise per unit to one naya paise per unit.[Notification No. F. 16(15) FD/RT/I 4 Pt. file dated 1-11-65. published in Rajasthan Gazette Part IV-C. Extraordinary, dated 1-11-65]. - In exercise of the powers conferred by section 3 of the Rajasthan Electricity (Duty) Act. 1962 (Rajasthan Act 12 of 1962) and in supersession of Government Notification No. F. 9(2) E&T/62-II dated the 26th March, 1962 and No. F. (6) FD/RT/63 dated the 2nd march. 1963, the State Government being of the opinion that it is expedient in public interest to do so, hereby fixes, with immediate effect, five paise per unit as the rate at which the electricity duty shall be computed and subject to the conditions laid down in the third proviso to the said section,-(a)remits, with immediate effect, the electricity duty on the energy consumed (i) in electro chemical industries, and (ii) in electro furnances of electro thermal industries,(b)remits with effect on and from the 1st November, 1964, the electricity duty on energy consumed by or in respect of any municipal Board or Council or Panchayat or Panchayat Samiti or other authority for the purpose of or in respect of public street lighting; and(c)reduces with immediate effect such duty on the energy consumed in industries, other than those mentioned in (a) above, in the manufacture, production, processing or repair of goods, to [two paise per unit, and] [Substituted by Notification F. 4(3)FD/Gr.IV 79 dated 5-3-79.](d)[ reduces with immediate effect such duty on energy consumed by a person generating energy for his own use or consumption to two paise per unit, subject to the consumption that this reduction shall not apply to energy consumed by any other person to whom it is supplied by the person generating energy for his own use or consumption:] [Substituted by Notification F. 4(3)FD/Gr.IV 79 dated 5-3-79.][provided that the goods manufactured, produced or processed by consuming the energy in respect of which reduction is claimed under clause (c) or (d) are sold, by the person claiming reduction, within the State or in the course of Inter-State trade or commerce reduction, within the State or in the course of Inter-State trade or commerce or in the course of export outside the territory of India.If part of the goods manufactured, produced or processed are sold as aforesaid and the rest are sold or disposed of otherwise, duty at the full rate shall be charged on the portion of energy consumed in the manufacture, production or processing of goods sold or disposed of otherwise.] [Inserted by Notification No. F. 9(1) FD/CT/68-2 dated 26-3-1980.][Notification No. F. 9(1) FD/CT/70-I, dated February 21, 1970, published in Rajasthan Gazette Extraordinary Part IV-C, dated 21-2-1970, p. 502]. - In exercise of the powers conferred by section 7 of the Rajasthan Electricity Duty Act, 1962 (Rajasthan Act 12 of 1962), the State Government hereby appoints the following officers to assist the Commissioner, within their respective jurisdiction as notified for the purpose of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and the rules made thereunder, namely:-(1)Deputy Commissioners, Commercial Taxes (Administration);(2)Deputy Commissioners, Commercial Taxes (Appeals): and(3)Commercial Taxes Officers.[Notification F. 9 (1)FD/CT/70-3 dated 27-5-1970, published in Rajasthan Gazette Extraordinary Part IV-C, dated 27-5-70, p. 69]. - G.S.R. 18 - In

exercise of the powers conferred by clause (1) of the proviso to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962), the State Government hereby fixes 15 paise per unit as the rate at which duty shall be computed for purpose of the said clause.[Notification No. F.9 (3) FD(CT)/72-3, dated 13-12-1972, published in Rajasthan Gazette Extraordinary Part IV-C, dated 15-12-1972, p. 210]. - S.O. 75 - In exercise of the powers conferred by section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) the State Government being of the opinion that it is expedient in the public interest to do so hereby reduces with immediate effect electricity duty chargeable on the energy consumed in mining operations of any mine as defined by the Mines Act, 1952 (Central Act 35 of 1952) from five paise per unit to one paise per unit.[Notification No. F.9 (1) FD(CT)/68-1, dated 26-8-1974, published in Rajasthan Gazette Part IV-C, dated 26-8-1974, p. 222]. - S.O. 110 - In exercise of the powers conferred by proviso (3) to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in the Finance Department (Commercial Taxes Section) Notification No. F. 9(1) FD(CT)/68-I dated the 8th March, 1968 published in the Extraordinary Rajasthan Gazette Part IV (C) dated the 8th March, 1968, namely:-Amendmentsfor the expression "31st March 1974", the expression "31st March 1979", shall be substituted.[Notification No. F.5 (3) FD/Gr. IV/75/1, dated 9-3-1976, published in Rajasthan Gazette Extraordinary, Part IV-C, dated 9-3-1975, p. 602]. - S.O. 294 - In exercise of the powers conferred by section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) and in partial modification of notification No. F. 16(15) FD/RT/64/pt. file dated the 1st November, 1965, the State Government being of the opinion that it is expedient in public interest to do so, hereby fixes, with immediate effect, six paise per unit as the rate at which the electricity duty shall be computed subject to the condition laid down in the proviso of the said section.[Notification No. F.9 (1) FD(CT)/68-1, dated 26-3-1980, published in Rajasthan Gazette Extraordinary Part IV-C, dated 26-3-1980. p. 901(4)]. - S.O. 223 - In exercise of the powers conferred by proviso (3) to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) the State Government being of the opinion that it is expedient in the public interest to do so, hereby remits the electricity duty on the energy consumed in the manufacture, production or processing of goods in Rajasthan in any industry commissioned on or after 1st April 1979 but upon 31st March, 1984 or in the additional installed capacity commissioned on or after the 1st April, 1979 but upto 31st March 1984 by any industry existing on 31st March, 1979 subject to the conditions mentioned below:-

## **1. The person claiming remission,-**

(a)makes an application in the form appended hereto:(b)obtains a remission certificate issued by the Commercial Taxes Officer concerned in the form appended hereto:(c)installs and maintains separate correct meters or sub-meters to register the quantum of energy consumed in the manufacture, production or processing of goods for which remission is claimed:

**2. (a) The remission shall be admissible after the expiry of 15 days from the date of application for remission or from the date of commissioning of the industry or the additional installed capacity or from the date of installing a separate meter or sub-meter as aforesaid, whichever is later:**

(b) Subject to the provisions of sub-clause (a) of this clause the remission shall be admissible for a period of five years from the date of commissioning of the new industry or the additional installed capacity as the case may be or from the date of this notification whichever is later. Form of Application for Remission of Electricity Duty To The Commercial Taxes Officer, ..... (Rajasthan). Dear Sir, I, ..... (full name & address) request for remission of electricity duty on the energy consumed in the manufacture, production or processing of goods, namely ..... In the industry/ additional installed capacity in the industry\* ..... (full name of the Industry) under the Government in the Finance Department Notification dated ..... issued under proviso (3) to section 3 of the Rajasthan Electricity (Duty) Act, 1962.

**2. The industry/ additional installed capacity in the industry has been commissioned with effect from ..... (date) (Details of existing/ previous capacity or additional installed capacity to be given below).**

**3. A certificate from the Industries Department regarding verification of facts contained in para 1 and 2 is enclosed.**

**4. I undertake to comply with the conditions under which remission is given and to affirm that-**

I have installed and shall maintain separate correct meters or sub-meters to register the quantum of energy consumed in the manufacture, production or processing of goods for which remission is claimed. Declaration I certify that the particulars stated above are true to the best of my knowledge and belief, and nothing has been wilfully omitted therein. Yours faithfully, Signature ..... Status ..... On behalf of ..... \*Strike out whichever is not applicable. Remission Certificate This is to certify that M/s ..... (Name of Firm, Company etc. (hereafter referred to as the consumer) have commissioned an industry/ installed additional capacity in (Name of Industry) on ..... for manufacture, production and processing of ..... (Name of commodity manufactured). The electricity duty chargeable on the energy consumed in the manufacture, production or processing of goods in Rajasthan on this industry, or in the additional installed capacity commissioned on or after 1st April, 1979 is remitted in terms of the notification No. F. 9(1) FD(CT)/68 issued under proviso (3) to Section 3 of the Rajasthan Electricity (Duty) Act, 1962 on the following conditions:-

**1. That the person claiming remission, installs and maintains separate correct meters or sub-meters to register the quantum of energy consumed in the manufacture, production or processing of goods for which remission is claimed.**

## 2. That the person claiming remission holds a valid remission certificate which shall be renewed every year.

SealCommercial Taxes OfficerPlace Date[Notification No. F. 9(1)FD/CT-68-26 dated March 26, 1980, published in Rajasthan Gazette Part IV-C, dated 26-3-80, p. 90(7)]. - S.O. 224. - In exercise of the powers conferred by proviso (3) to Section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962), the State Government being of the opinion that it is expedient in the public interest to do so, hereby amends this Department Notification No. F. 16(15)RT/65 Pt. file, dated 1st November, 1965 as modified from time to time as follows, namely:-In the said notification,-(i)after clause (d), the following proviso shall be inserted, namely:-"provided that the goods manufactured, produced or processed by consuming the energy in respect of which reduction is claimed under clause (c) or (d) are sold, by the person claiming reduction, within the State or in the course of Inter-State trade or commerce or in the course of export outside the territory of India.If part of the goods manufactured, produced or processed are sold as aforesaid and the rest are sold or disposed of otherwise, duty at the full rate shall be charged on the portion of energy consumed in the manufacture, production or processing of goods sold or disposed of otherwise".[Notification No. 4 (19)FD/GR-IV/82-I, dated 3rd March 1982, published in Rajasthan Gazette Extraordinary, Part IVC, dated 3-7-1982, p. 548]. - S.O. 222. - In exercise of the powers conferred by section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962) the State Government being of the opinion that it is expedient in public interest to do so, in supersession of all the previous notifications notifying/modifying rates and granting exemptions, remissions, reductions, concessions, fixes the rate of electricity duty as given in the schedule below:-

### Schedule

Sl. No.	Category of consumption	Rate
1.	Industrial including mining	6 paisa per unit
2.	Agriculture :	
	(i) in the case of metered supply	1 paisa per unit
	(ii) in the case of non-metered supply	5% of the flat rate.
3.	Commercial, domestic and others	6 paisa per unit
4.	Consumption under temporary connection	15 paisa per unit.
5.	Consumption of self generated energy for any purpose	6 paisa per unit.

This notification shall not effect in any way the statutory exemptions granted under sub-section (2) of section 3 of the Rajasthan Electricity (Duty) Act, 1962.[Notification No. F. 4(46) FD/Gr.IV/84, dated 12-12-1989; Published in Rajasthan Gazette Part IV-C, dated 12-12-89, p. 310].S.O. 157. - In exercise of the powers conferred by proviso 3 to Section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962), and in supersession of all previous Notifications issued in this behalf, the State Government being of the opinion, that it is expedient in public interest to do so, hereby remits with effect from 12th May, 1989, the Electricity Duty payable on consumption of energy by a person generating such energy from any type of self-generating set for his own use or consumption.[Notification No. F. 4(46)FD/Gr.IV/84, dated 7-9-91, published in Rajasthan Gazette

Extraordinary, Part IV-C(II), dated 7-9-91, p. 211(57)].-S.O. 174. - In exercise of the powers conferred by the sub-section (3) of section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962), the State Government being of the opinion that it is expedient in the public interest to do so, hereby remits the electricity duty payable by 100% export oriented very prestigious new manufacturing units for a period of five years from the date of commencement of their commercial production on the condition that such units shall make cent per cent sale of all their manufactured products directly in the course of export out of the territory of India. Explanation. - 1. A 100% export oriented very prestigious new manufacturing unit shall be a new industrial unit:-(i) which is established in any Panchayat Samiti of the State and shall start production for sale after the publication of this notification and before 1st April, 1995; (ii) which shall have investment of Rs. 100.00 crores or more in land, new factory building and machinery; and (iii) which shall make sale of its manufactured products including by-products in the course of export out of the territory of India, covered by sub-section (1) of Section 5 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956).

## **2. Date of commencement of commercial production means the 61st day after the day on which the raw material is for the first time put in the process of production including trial production.**

[Notification No. 4(8) FD/Gr.IV/94-82, dated 7-3-1994; Published in Rajasthan Gazette Part IV-C, dated 7-3-94, p. 319].,S.O. 212. - In exercise of the powers conferred by Section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act No. 12 of 1962) and in supersession of this Department Notification No. F. 4(46) FD/Gr. IV/84 dated 12-5-1989, the State Government being of the opinion that it is expedient in the public interest so to do, hereby from the billing month of April, 1994, fixes the rates of Electricity Duty as given in the Schedule below:

### **Schedule 2**

SI. No.	Category of consumption	Rate
1.	Commercial, domestic and others.	10 Paise per unit.
2.	Industrial including Mining Agriculture:	10 Paise per unit.
	(i) in the case of metered supply	1 Paise per unit
	(ii) in the case of non-metered supply	5% of the flat rate.
4.	Temporary connection	15 paise per unit
5.	Self generated energy for any purpose	8 Paise per unit.

This notification shall not affect in any way the statutory exemptions granted under sub-section (2) of Section 3 of the Rajasthan Electricity (Duty) Act, 1962. Section 7 [Notification No. F. 9(1) FD/CT/70-I, dated 21-2-1970, published in Rajasthan Gazette, Extra-ordinary Part IV-C(II), dated 21-2-1970, p. 502]. - S.O. 272. - In exercise of the powers conferred by section 7 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act 12 of 1962), the State Government hereby appoints the following officers to assist the Commissioner, within their respective jurisdiction as notified for the purpose of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and the rules made thereunder, namely:-(1) Deputy Commissioners, Commercial Taxes

(Administration):(2)Deputy Commissioners, Commercial Taxes (Appeals); and(3)Commercial Taxes Officers.