

The Orissa Electricity (Duty) Rules, 1961

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Rule THE-ORISSA-ELECTRICITY-DUTY-RULES-1961 of 1961

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The Orissa Electricity (Duty) Rules, 1961Published vide Notification No. ELX-178/61-1, dated 16th December, 1961Published vide Orissa Gazette Extraordinary No. 857/18.12.1961. (But in the Gazette the word "Draft" appears).Notification No. ELX-178/61-1, dated the 16th December, 1961. - In exercise of the powers conferred by Section 12 of the Orissa Electricity (Duty) Act, 1961 (Orissa Act 14 of 1961) and all other powers enabling them in this behalf the State Government do hereby make the following rules, namely:

1. Short title.

- These rules may be called the Orissa Electricity (Duty) Rules, 1961.

2. Definitions.

- In these rules, unless the context otherwise requires-(a)"the Act" means the Orissa Electricity (Duty) Act, 1961;(b)"duty" means Electricity duty payable under Section 3 of the Act;(c)"Electric inspector" means Electrical inspector to Government, Orissa, appointed under the Indian Electricity Act, 1910;(d)"Government Treasury" means a Treasury or Sub-Treasury of the Government; and(e)all other words and expressions used in these rules shall have the same meanings as have been respectively assigned to them under the Act.

2A. [Qualification of Inspectors. [Inserted vide Notification No. 22523-EL./17.9.1964.]

- No person shall be appointed to be an Inspector under Section 7 of the Act, unless-(a)he possesses a degree or diploma in Electrical Engineering from a recognised University or College or qualifications equivalent to such degree or diploma ; and(b)he has been regularly engaged for a period of at least eight years in practice of electrical engineering of which not less than two years have been spent in an electrical or mechanical engineering workshop or in generation, transmission

or distribution of electricity or in the administration of the Act and the rules made thereunder, in position of responsibility.]

3. Time and manner of collection and payment.

- (i) A licensee shall include the duty leviable under the Act as a separate item in the bill of charges for the energy supplied by him, and shall recover the same from the consumer with his own charges for the supply for such energy. (ii) The licensee shall, within 30 days of the expiry of the month in which the duty has been realised- (a) deposit such duty in the Government Treasury under the head "XIII-Other Taxes and Duties - Electricity Duty-B Receipts for Electricity Duties-Other receipts-Electricity Duty" under the Orissa Electricity (Duty) Act, 1961; and (b) send the duplicate copy of the Treasury Challan to the Electric Inspector: Provided that if duty has been paid by a licensee in respect of consumption of energy in excess of what is payable under the Act, the Electric Inspector shall authorise the refund of the excess duty so paid to the consumers concerned by adjustment in subsequent bill or bills or by payment in cash where the consumer ceases to take supplies: Provided further that where the energy is supplied to a consumer free of charge by the licensee or is consumed by the licensee upon its premises used for commercial or residential purposes the time and manner of payment will be the same as is indicated in Sub-rule (2): [Provided also that in respect of Public Works Divisions all receipts will pass through the remittances.] [Inserted vide Notification No.-26913-EL./26.11.1965]

3A. Rebate towards collection charges of duty.

- [Where the energy is supplied by the Orissa State Electricity Board, a rebate at the rate of two per cent of the duty realised shall be allowed to the Board as collection charges every year.] [Substituted vide Orissa Gazette Extraordinary No.1347/18.9.1989.]

4. Manner of calculating duty.

- The electricity duty payable in respect of the electric energy consumed during the period between the date of coming into force of the Act and the date of first meter reading recorded thereafter (hereinafter called "the period first aforesaid") shall be computed on the test, consumption for the period intervening between the readings immediately preceding and immediately following the enforcement of the Act (hereinafter called "the period second aforesaid") as follows :

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| <p>(i) If the period first aforesaid is [8 days] [Substituted vide Notification No.7701-EL./30.3.1964.] or more but is less than</p> | <p>1/4 of the duty which would have been payable on the total consumption for 16 days the period second aforesaid;</p> |
| <p>(ii) If the period aforesaid is 16 days or more but is less than 24 days</p> | <p>1/2 of the duty which would have been payable on the total consumption for the period second aforesaid;</p> |
| <p>(iii) If the period first aforesaid is 24 days and above but is less than 32 days, and</p> | <p>3/4 of the duty which would have been payable on the total consumption for the</p> |

- period second aforesaid;
the full amount of duty which would have
been payable on the total consumption for
the period second aforesaid :
- (iv) If the period first aforesaid is 32 days and above

Provided that in case the licensee is unable to include the amount of duty in the bill immediately following the enforcement of the Act for want of time, he may do so in the next bill.

5. Irrecoverable duty.

- Where a duty is found irrecoverable wholly or in part, even after careful and diligent attempts to recover it, it may be written off by the State Government.

6. Keeping books of account.

- The licensee shall keep books of account containing the following particulars separately for each consumer, viz. -(i) Service connection number.....(ii) Address and brief description of the premises to which the energy is supplied.....(iii) Number of units of energy consumed.....(iv) Date of supply.....(v) Details and amount of electricity duty charged.....(vi) Date of payment of electricity duty.....(vii) Details of duty adjusted or written off in accordance with Rules 3 and 5 respectively.....(viii) Date of disconnection Provided that where the tariff does not involve metered supply of energy, the licensee shall compute the supply on a basis approved by the Electric Inspector.

7. Submission and returns.

- A licensee shall submit to the Electric Inspector-(a) return in duplicate, in Form 'A' annexed thereto within 60 days after the expiry of the half year to which the return pertains; and (b) return in duplicate, in Form 'B' within 3 months of the close of the financial year on 31st March.

8. Inspection of books of account.

- An Inspecting Officer appointed under Section 7 of the Act, may, at any time, require a licensee to produce for inspection at the registered or other office of the licensee such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty leviable under Act.

9. Power of entry of Inspecting Officer.

- An Inspecting Officer may enter any premises where energy is, or believed to be, supplied by a licensee, for the purpose of-(i) verifying the statements made in the books of account kept and return submitted by the licensee; (ii) checking the readings of the meters; and (iii) verifying the particulars required in connection with the levy of electricity duty.

10. Other duties of Inspecting Officers.

- An Inspecting officer shall, as may be necessary, inspect the books of account kept and returns submitted by a licensee under Rules 6 and 7 respectively and apply a detailed test of individual entries for verifying the particulars noted by the licensee, so far as they are connected with the levy of electricity duty, [and send written requisitions to the Certificate Officer for realisation of arrear electricity duty and interest, if any.] [Substituted vide Notification No. 20475-EL/27.8.1964.] He shall also verify all entries relating to-(i)exemption from duty, and(ii)adjustments allowed by licensee.

11. Provision of separate matters.

- Where there is a combined installation using energy and part of supply of energy is dutiable and part is exempt, the consumer shall install and maintain additional, suitable and correct meter or sub-meter to register the quantities of two kinds of consumption separately.

12. Disputes between the licensee and the consumer.

- In the case of a dispute between a licensee and a consumer regarding the liability of the consumer for the payment of the duty or exemption therefrom, the Electric Inspector shall decide the matter. An appeal against the order of the Electric Inspector shall lie within 3 months from the date of the order to an authority constituted by the State Government by a notified order.

13. Application of rules in the case of supply of energy by the State or Central Government or a person other than a licensee.

- The aforesaid rules shall apply in so far as may be to the supply of energy by the Central or the State Government or the State Electricity Board or by a person other than a licensee. Form 'A'[See Rule 7]Return showing information regarding energy supplied to consumers, electricity duty charged thereon, recovered and paid to Government for the half-year ending September 30/March 31...

1. Name of the undertaking.....

2. Total units generated.....

3. Total units supplied.....

4. Less.....

Exempted : Units sold to-(a)State Government or Central Government save in respect of premises used for residential purposes.....(b)Railway Administration save in respect of premises used

for residential purposes.....(c)[* * *] [Omitted vide Notification No.7701-EL./30.3.1964.]

5. Net number of units dutiable.....

6. Amount of electricity duty for units shown at 5 above Rs.....

7. Plus : Recoveries made for consumers disconnected.....

8. Plus : Outstanding dues from previous returns and portion thereof since recovered.....

9. Less : Refunds or adjustments on account of write-off of irrecoverable dues, etc., allowed as per schedule attached.....

10. Less: Recoverable outstanding against consumers disconnected.....

11. Amount of duty refunded under Rule 3, vide Schedule I attached.....

12. Amount written off under Rule 6, vide Schedule II attached.....

13. Amount paid into Treasury-Treasury Challan Nodated Rs.....

I to Form 'A'

Amount of electricity duty refunded under Rule 3 during the half-year ending September, 30/March 31.....Name of the undertaking.....

Serial No.	Service Connection No.	Name and address of the consumer	Amount of duty refunded	Ledger account No.	Electric Inspector's sanction, Ref. No. and date	Remarks
1	2	3	4	5	6	7
			Rs. nP.			

II to Form 'A'

Amount of electricity duty written off under Rule 5 of the half-year ending September 30/March 31.....Name of the undertaking.....

Serial No.	Service Connection No.	Name and address of the consumer	Amount of duty written off	Ledger account No.	Government sanction, Ref. No. and date	Remarks
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1 2 3 4 5 6 7

Rs. nP.

Form 'B'[See Rule 7]Return of electricity for the year ending March 31, 19/20.....

1. Name of the undertaking Rs.nP.

2. (i) Amount shown outstanding in the previous return as on the 31st March 19

(ii) Add-

Total amount of duty billed for the year as per Col. 2 of the Schedule attached hereto

Total of (i) &(ii)

3. Less - Rs.nP.

(i) Total amount paid to Government for the year as per Col. 3 of the Schedule attached hereto

(ii) Refunds as per Col. 4 of the Schedule attached hereto

(iii) Written off as per Col. 5 of the Schedule attached hereto

(iv) Adjustment as per Col. 6 of the Schedule attached hereto

Total of (i) &(iv)

Balance outstanding as on the 31st March 19/20.... (2-3)

to Form 'B'

Name of the undertaking.....

Year 19.... Months	Amount of duty billed vide Rule 3	Amount paid to Government vide Rule 3	Refunds, vide Rule 3	Written off vide Rule 5	Adjustment
1	2	3	4	5	6
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
Total				