

The Punjab Electricity (Duty) Act, 1958

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Act 10 of 1958

- Published on 28 March 1958
- Commenced on 28 March 1958
- [This is the version of this document from 28 March 1958.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Electricity (Duty) Act, 1958 Act 10 of 1958 Statement of Objects and Reasons. - "Additional financial burden are being undertaken by the State on account of introduction of free educational and provincialisation of local body schools. This has necessitated the levy of an electricity duty as to part of the education cess; hence the present Bill". (vide Punjab Government Gazette Extraordinary, dated the 28th March, 1958, p. 495). For Statement of Objects and Reasons, see Punjab Government Gazette Extraordinary, dated the 28th March, 1958, pages 495. Received the assent of the Governor of Punjab on 20th April, 1958, and was first published in the Punjab Government Gazette Extraordinary, dated the 24th April 1958. An Act to levy duty on the sale or consumption of electricity. Be it enacted by the Legislature of the State of Punjab in the Ninth Year of the Republic of India as follows:-

1. Short title, extent and commencement .

(1) This Act may be called the Punjab Electricity (Duty) Act, 1958. (2) It extends to the whole of the State of Punjab. (3) It shall come into force on the 1st day of April, 1958.

2. Definitions.

- In this Act, unless the context otherwise requires, -(a) "Board" means the Punjab State Electricity Board constituted under Chapter III of the Electricity (Supply) Act, 1948, and includes the State Government when engaged in the business of supplying energy. Provided that until the Punjab State Electricity Board is so constituted the Board shall mean the State Government; (b) "consumer" means a person, other than a licensee, who is supplied with energy-(i) by a licensee; or (ii) by the Board; (c) "energy" means electrical energy; (d) "Licensee" means any person licensed under Part II of the Indian Electricity Act, 1910, to supply energy, and includes -(i) any person who has obtained the sanction in that behalf of the State Government under section 28 of the Act; and (ii) [Substituted for '(ii) the State Electricity Board, any State Government or person to whom energy is supplied whether for consumption or resale' by Punjab Act No. 16 of 1959, section 2. This sub-clause shall be

and shall always be deemed to have been, substituted] the Delhi State Electricity Board or the Municipal Corporation of Delhi from the date it is established, or any State Government [other than the Government of Punjab to whom energy is supplied for consumption or re-sale)]; [Inserted by Punjab Act 11 of 1963, section 2.](e)"prescribed" means prescribed by rules made under this Act;(f)"unit", in relation to the energy, means kilowatt-hours; and(g)words and expressions not defined in this Act but defined in the Indian Electricity Act, 1910, have the meaning assigned to them in that Act.

3. Electricity duty on energy supplied to consumers or licensees by Board, etc.

- "[1] There shall be levied and paid to the State Government on the energy supplied by the Board to a consumer or a licensee a duty to be called the electricity duty at such rate not exceeding twelve paise per unit as the State Government may, from time to time, by notification specify:] [Substituted by Punjab Act 25 of 1981, section 2.] Provided that the State Government may specify different rates for different categories of consumers: Provided further that the rate of electricity duty to be specified by the Government may exceed twelve paise per unit but shall not exceed ten rupees per unit of energy consumed through a temporary connection or temporary extension of an existing connection for the purpose of illumination on the occasion of a marriage or other religious or social function : Provided further that as from the commencement of the Punjab Electricity (Duty) Amendment Act, 1981, till the rates of electricity duty are for the first time specified by the State Government under this section, the electricity duty shall be levied and paid to the State Government on the energy supplied by the Board to consumer or a licensee and it shall be computed at the following rates:-(i)where the energy is supplied to a domestic consumer, the rate of electricity duty shall be eight paise per unit of energy so supplied.(ii)where the energy is supplied to a commercial consumer, the rate of electricity duty shall be ten paise per unit of energy so supplied;(iii)where the energy is supplied to any other category of consumers, the rate of electricity duty shall be five paise per unit of energy so supplied: Provided that if such a consumer uses any part of the energy so supplied to him for a domestic or commercial purpose -(a)where a separate meter is installed for measuring energy so used for a domestic or commercial purpose, the rate of electricity duty on the part of the energy so used shall be as specified in clause (i) or clause (ii), as the case may be, and(b)where a separate meter is not installed for measuring energy so used for a domestic or commercial purpose, the rate of electricity duty on the whole of the energy so supplied, including the energy so used, shall be as specified in clause (ii);(iv)where the energy is supplied to any consumer, not being a licensee through a temporary connection or a temporary extension of an existing connection for the purpose of illumination on the occasion of a marriage or other religious or social function, the rate of electricity duty shall be ten rupees per unit of the energy so supplied notwithstanding anything to the contrary contained in the preceding clauses: and(v)where the energy is supplied to a licensee, the rate of electricity duty shall be five paise per unit of the energy so supplied. Provided that on the supply of energy which is sold by a licensee not being a licensee as specified in sub-clause (ii) of clause (d) of section 2, -(a)to a domestic consumer or a commercial consumer, the rate of electricity duty on the energy so sold shall be as specified in clause (i) or clause (ii), as the case may be;(b)to any other category of consumers, the rate of electricity duty on the energy so sold shall be as specified in clause (iii); and(c)to any consumer, through a temporary

connection or a temporary extension of an existing connection for the purpose of illumination on the occasion of a marriage or other religious or social function, the rate of electricity duty on the energy so sold shall be as specified in clause (iv);(2)There shall be levied for and paid to the State Government the electricity duty at the rate of one and half naye paise per unit also by -(a)a licensee generating energy himself or the energy supplied by him to the consumers; and(b)a person generating energy for his own use or consumption on the energy used or consumed by him in a month.(3)Nothing in sub-sections (1) and (2) shall apply to the consumption or sale of energy which is -(a)[consumed by or sold to the Government of India for consumption by that Government; or] [Substituted for 'consumed by or sold to the Government of India' by Punjab Act, No. 16 of 1959, section 3. These words shall be, and shall always be deemed to have been, substituted.](b)consumed in the construction, maintenance or operation of any railway by the Government of India or a railway company operating that railway, or sold to that Government or any such railway company for consumption in the construction, maintenance or operation of any railway.(4)For the purpose of computing the electricity duty under this section the consumption shown by the meters starting after the first meter reading date falling after the commencement of this Act shall be taken into account.[Provided that for the purpose of computing the electricity duty at rate specified in section 3 of the Punjab Electricity (Duty) Amendment Act, 1963, the consumption shown by the meters commencing with the first meter reading date falling after the first day of April, 1963, shall be taken into account:Provided further that, for the period commencing with the first April, 1963, and ending with the first meter reading date falling after the first day of April, 1963, the electricity duty shall be computed as if the Punjab Electricity (Duty) Amendment Act, 1963, had not been enacted] [Inserted by Punjab Act 11 of 1963, section 3(2).][Provided that for purpose of computing the electricity duty at the rate specified in section 2 of the Punjab Electricity (Duty) Amendment Act, 1981, the consumption shown by the meters commencing with the first meter reading date falling after the first day of July, 1981, shall be taken into account:Provided further that, for the period commencing with the first day of July, 1981, and ending with the first meter reading date falling after the first day of July, 1981 the electricity duty shall be computed as if the Punjab Electricity (Duty) Amendment Act, 1981, had not been enacted] [Inserted by Punjab Act 25 of 1981.]

4. Collection and payment of electricity duty.

- The electricity duty shall be collected and paid to the State Government by the Board or a licensee or a person who generates energy for his own use or consumption as the case may be:

5. Licensee not to reimburse himself from consumer without sanction of State Government.

- No licensee shall, without the previous sanction of the State Government and subject to such conditions as the State Government may impose, recover from any person to whom energy is sold, the duty which falls to be paid by the licensee [under this Act] [Substituted for 'in respect of the energy sold of any part thereof' by Punjab Act No. 16 of 1959, section 4. These words shall be, and shall always be deemed for have been, substituted.].Explanation. - Where the State Government permits a licensee to charge duty from the consumer, the duty shall not be deemed to be part of the price charged for the energy by the licensee.

6. Records and returns.

(1) If the State Government so directs by a general or special order the Board or a licensee or a person generating energy for his own use or consumption shall maintain such record and in such form and manner as may be prescribed showing - (a) the units of energy generated or received by it or him for supply to the consumer; (b) the units of energy supplied to the consumer or consumed by it or him; (c) the amount of the duty payable thereon and the duty paid or recovered by him under this Act; and (d) such other particulars as may be prescribed. (2) The Board, the licensee, or the person generating energy for his own use or consumption who has been directed under sub-section (1) to maintain a record shall submit such returns, in such form and manner and to such authority as may be prescribed. (3) The amount of energy shall, for purpose of clauses (a) and (b) of sub-section (1), be ascertained in such manner as may be prescribed.

7. Inspecting Officers.

(1) The State Government may, by notification in the Official Gazette, appoint inspecting officers to inspect records maintained under section 6. (2) The inspecting officers shall perform such duties and exercise such powers as may be prescribed for the purposes of carrying into effect the provisions of this Act and the rules made thereunder. (3) Every Inspecting officer appointed under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860.

8. Penal duty to be paid in certain cases.

(1) If in the opinion of an authority prescribed in this behalf, the Board, the licensee or the person generating energy for his own use or consumption evades, or attempts to evade the payment of duty, whether by maintaining false records, submitting false returns, concealing the energy supplied or by any other means, the Board, the licensee or such person, as the case may be, shall pay by way of penalty, in addition to the duty payable under this Act, a sum not exceeding four times the amount of the duty to be determined by the prescribed authority: Provided that no action under this sub-section shall be taken without affording a reasonable opportunity of being heard to the Board, the licensee or such person. (2) An appeal shall lie against an order passed under sub-section (1) to such authority, within such period and on payment such fees as may be prescribed. (3) An order passed on appeal under sub-section (2) shall be final. (4) An order for the payment of any penalty made under this section shall be without prejudice to any prosecution instituted for an offence under this Act.

9. Recovery of duty.

- Any duty due under this Act or penalty imposed under section 8 which remains unpaid, whether by a consumer to the Board or by the Board or a licensee or a person generating energy for his own use or consumption to the State Government, shall be recoverable as an arrears of land revenue or by deduction from amounts payable by the State Government to the Board or the licensee or such

person.

10. Power to disconnect supply for non-payment of duty.

- Where a consumer or a licensee fails to pay the electricity duty to the Board or a consumer fails to pay such duty to a licensee who is authorised to recover the duty from the consumers under section 5, the Board or the licensee may exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910, for the recovery of any charge or sum due in respect of energy supplied by it or him.

11. Penalties.

- 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 form or manner or submits a return which is false, or(b)intentionally obstructs an inspecting officer appointed under section 7 in the exercise of his powers and duties under this Act and the rules made thereunder, or(c)contravenes any such rule, he shall be liable, on conviction [- -] [The words 'before a Magistrate' omitted by Punjab Act 25 of 1964, section 2 and Schedule, Part III.] to a fine not exceeding on thousand rupees.

12. Power to exempt.

- The State Government may in public interest by notification exempt any licensee, consumer or person from the payment of the whole or part of the electricity duty for such period and subject to such terms and conditions as may be specified in such notification.

13. Power to make Rules.

(1)The State Government may by notification make [rules for the purpose of carrying into effect the provisions of this Act.] [Inserted by Punjab Act 11 of 1963, section 4](2)In particular, and without prejudice to the generality of the foregoing power, such rules may provide for -(a)the manner of calculating the duty (including marginal adjustments) under section 3;(b)the manner of collection and payment to the State Government of the electricity duty by the Board, licensees and persons generating energy for their own use or consumption;(c)the time and manner of payment of the electricity duty by consumers;(d)the powers and duties to be exercised and performed by inspecting officers;(e)any other matter for which provision is, in the opinion of the State Government, necessary for giving effect to the provisions of this Act.

14. [Application of Act to Punjab Government. [Inserted by Punjab Act 11 of 1963, Section 4.]

- The provisions of this Act shall also apply to the Government of Punjab in respect of the energy supplied to such Government in the same as they apply to a domestic consumer or a commercial consumer or any other category of consumers, as the case may be.]