

# The Bihar Electricity Duty Act, 1948

BIHAR

India

## The Bihar Electricity Duty Act, 1948

### Act 36 of 1948

- Published on 1 October 1948
- Commenced on 1 October 1948
- [This is the version of this document from 1 October 1948.]
- [Note: The original publication document is not available and this content could not be verified.]

The Bihar Electricity Duty Act, 1948 Bihar Act 36 of 1948 [Governor's assent was published in the Bihar Gazette, Extraordinary, of the 1st October, 1948.] An Act for the levy of a duty on the sales and consumption of Electrical Energy in the [\*\*] [Substituted by para 4(1) of the A.L.O. for 'Province'.] [State] of Bihar. Whereas it is expedient to levy a duty on the sales and consumption of electrical energy in the [\*\*] [Substituted by para 4(1) of the A.L.O. for 'Province'.] [State] of Bihar; It is hereby enacted as follows:-

#### 1. Short title, extent and commencement.

(1) This Act may be called the Bihar Electricity Duty Act, 1948. (2) It extends to the whole of the [\*\*] [Substituted by para 4(1) of the A.L.O. for 'Province'.] [State] of Bihar. (3) It shall come into force on such date [] **[The Act came into force on the 1st October, 1948, see Notification No. 2588, F, dated the 1st October, 1948, in B.O.R.O. Volume I, Part VIII.] as the []** [Substituted by para 4(1) of the A.L.O. for 'Provincial'.] [State] Government may by notification, appoint.

#### 2. [Definitions.] [Substituted by Finance Act 9 of 1966.]

- In this Act, unless there is anything repugnant in the subject or context:- (a) 'Commissioner' means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under sub-section (1) of [Section 9 of the Bihar Finance Act, 1981.] [Substituted by Act 2 of 1990.] ["(aa) 'Senior Joint Commissioner', 'Joint Commissioner', 'Deputy Commissioner', 'Assistant Commissioner' and 'Commercial Taxes Officer' means 'Senior Joint Commissioner of Commercial Taxes', 'Joint Commissioner of Commercial Taxes', 'Deputy Commissioner of Commercial Taxes', 'Assistant Commissioner of Commercial Taxes' and 'Commercial Taxes Officer' appointed under sub-section (1) of Section-9 of Bihar Finance Act, 1981 (Act 5, 1981)."] [Inserted by Act 8 of 2001.] (b) 'Consumer' means any person who is supplied with energy [xxx] [Deleted by Act 8 of 2001.], but does not include either a Licensee or the 'distributing Licensee' as described in clause

1 (a) of clause IX of the Schedule to the [\*\*] [Printed in Central Acts, Volume V., Ed. 1951, p. 523.] [Indian Electricity Act, 1910 (9 of 1910)] [See now, Indian Electricity Act, 2003 (36 of 2003).], or a person who obtained sanction under Section 28 of the said Act;["(bb)" "Duty" means duty payable under Section 3 of the Act and includes additional duty payable under Section 3A of the Act."] [Inserted by Act 8 of 2001.](c)'energy' means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;(d)'licensee' means any person, including a company or a local authority licensed under Part II of the [Indian Electricity Act, 1910 (IX of 1910)] [See now, Indian Electricity Act, 2003 (36 of 2003).] to supply energy, or any persons including a company or a local authority who has obtained sanction under Section 28 of the Act to engage in the business of supplying energy and includes the Bihar Electricity Board constituted under Section 5 of the Electricity (supply) Act, 1948 (54 of 1948);(e)'Tribunal' means the Tribunal constituted under sub-section (1) of [Section 8 of the Bihar Finance Act, 1981] [Substituted by Act 2 of 1990.](f)'Prescribed' means prescribed by rules made under this Act."

### **3. [ Incidence of duty. [Substituted by Bihar Act 2 of 2003.]**

(1)Subject to the provisions of sub-section (2), there shall be levied and paid to the State Government, either on the units or on the value of energy consumed or sold, excluding losses of energy in transmission and transformation, a duty at the rate or rates to be specified by the State Government in a notification.Provided that, the State Government may, by notification, specify different rates of duty in respect of different categories of consumption or sale of energy.Provided further that, the rate of duty shall not exceed twenty paise per unit in case the duty is levied on the basis of units consumed or sold and ten per centum of the value of the energy consumed or sold in case the duty is levied on the basis of the value of energy.](2)No duty shall be leviable on units of energy-(a)consumed by the Government of India, or sold to the Government of India, for consumption by that Government;(b)consumed in the construction, maintenance, or operation of any 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;(c)consumed by the Licensee in the construction, maintenance and operation of his electrical undertaking;(d)consumed by or sold by any class of persons exempted from payment of duty under Section 9;(e)consumed by the Damodar Valley Corporation for the generation, transmission or distribution of electricity by that Corporation;(f)consumed for any purpose which the State Government may, by notification, in this behalf declare to be a public purpose and such exemptions may be subject to such conditions and exemptions if any, as may be mentioned in the said notification.(3)When a Licensee holds more than one licence, duty shall be payable separately in respect of each licence.

#### **3A.**

["Section 3A surcharge" omitted by Act 2 of 2003.]

#### **4. [ Payment of duty. [Substituted by Act 8 of 2001.]**

(1)Every Licensee or any person other than Licensee who is liable to pay duty shall pay every month to the State Government, at the time and in the manner prescribed, the proper duty payable under Section 3 and Section 3A on the units of energy consumed or sold by him [xxxx].](2)Every Licensee may recover from the consumer the amount which falls to be paid by the Licensee as duty in respect of the energy sold [by him] [Substituted by Act 8 of 2007.](3)The Licensee may, for the purpose of sub-section 2, exercise the power conferred on a Licensee by sub-section (1) of Section 24 of the Indian Electricity Act, 1910 (9 of 1910) for the recovery of any charge or sum due in respect of energy supplied by him.(4)[ Every person including any department of the State Government, other than a licensee, who generates energy for his own use or for the use of his employees, or partly for such use and partly for sale, shall pay every month at the time and in the manner prescribed the proper duty payable under Section 3, on the units of energy consumed by him or his employees or sold by him." ] [Substituted by Act IV of 1955.](4a)[ Every person other than a Licensee who obtains, for sale or partly for his own use and partly for sale, bulk supply of energy generated by a Licensee or other person shall pay every month to the State Government at the time and in the manner prescribed, the duty payable under Section 3 of the units of energy so obtained and sold or partly sold and partly consumed by him.] [Inserted by Finance Act, 1985 dated 7.8.1985.](5)The Licensee or other person who is liable to pay duty under this Act shall, subject to the prescribed conditions, be entitled to a rebate of such percentage as may be prescribed on the amount of duty paid by him within the prescribed time.

#### **4A. [ Point or points in a series of sales at which duty shall levied. [Inserted by Act 8 of 2007.]**

(1)Subject to the provisions of sub-section (2), the duty under the Act shall be levied at each point in a series of sales of energy in the State of Bihar.(2)The amount of duty paid at each preceding stage of sale shall be adjusted against the amount of duty payable at each subsequent stage of sale in the manner prescribed:Provided that if the sale of energy at any subsequent points in not leviable to duty under sub-section (2) of Section 3, the liability, in respect of any subsequent period, of the preceding seller shall stand reduced, in the manner prescribed, to the extent of the duty paid by him in respect of such subsequent sale of energy as is not leviable to duty under sub-section (2) of Section 3.]

#### **5. Obligation to keep books of account and to submit returns.**

- Every Licensee, and every other person, who is liable to pay duty under sub-section (4) [or (4a) of Section 4] [Inserted by Bihar Finance Act, 9 of 1953.], shall-(a)keep books of account in the prescribed forms; and(b)submit returns in such form and at such times and to such officers a., may be prescribed.

## **5A. [Substituted by Act 2 of 1990.]**

(1) If any licensee or other person who is liable to pay duty and [additional duty] under the Act fails to furnish returns within the prescribed time and prescribed authority shall after giving such Licensee or other person an opportunity of being heard impose a penalty not exceeding Rs. 50 (Rupees fifty) for every day of default after the due date. (2) If any Licensee or other person liable to pay duty and or surcharge fails to make payment of the duty and or surcharge under Sections 3, 3-A and 4 within the due date the prescribed authority shall after allowing such licensee or other person an opportunity of being heard impose a penalty which may extend to five per centum, but not less than two and half per centum of the amount of duty and surcharge for each of the first three months or part thereof following the due date and to ten per centum, but not less than five per centum for each subsequent month or part thereof.]

## **6. Inspecting Officers.**

(1) The [Government] [Substituted by para 4(1) of the A.L.O. for 'Provincial'.] may, by notification, appoint Inspecting Officers to inspect the books of account required to be kept under clause (a) of Section 5. (2) Officers so appointed shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provision of this Act and the rules made thereunder. (3) Every such officer shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code, (Act 45 of 1860).

## **6A. [Assessment of duty. [Inserted by Act 8 of 2001.]]**

(1) If the prescribed authority is satisfied without requiring the presence of the assessee for 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 the duty due from the assessee on the basis of such return. (2) (a) If the prescribed authority is not satisfied without requiring the presence of the assessee for production of evidence that the return furnished in respect of any period is correct and complete, he shall serve on such assessee a notice in the prescribed manner requiring him, on a date, time and at a place to be specified therein, either to attend in person or to produce or cause to be produced any evidence on which the assessee may rely in support of such a return. (b) On the date specified in the notice or as soon afterwards, as may be, the prescribed authority, after hearing such evidence as the assessee may produce and such other evidence as the prescribed authority may require on specific point, shall assess the amount of duty due from the assessee. (3) If an assessee having furnished return in respect of a period fails to comply with all the terms of the notice under sub section (2) or if the accounts and other evidence produced by him are, in the opinion of the prescribed authority, incorrect, incomplete or unreliable, either wholly or partly, the said authority shall assess, to the best of its judgement, the amount of duty due from the assessee. (4) If the assessee fails to file returns in respect of any period, the prescribed, authority shall, after giving the assessee reasonable opportunity of being heard, assess, to the best of his judgement the amount of duty, if any, due from the assessee. (5) If upon information or otherwise, the prescribed authority is satisfied that reasonable grounds exist to believe that any assessee or any person other than a assessee has been liable to pay duty in respect of any period, and has nevertheless willfully failed to apply for

registration, the prescribed authority shall, after giving the assessee reasonable opportunity of being heard, assess to the best of its judgement the amount of duty, if any, due from an assessee or any other person in respect of such period and all subsequent periods and the prescribed authority shall direct that the assessee or any other person, to pay by way of penalty in addition to duty so assessed, a sum of fifty rupees for every day of the period during which the licensee or any other person failed to apply for registration or an amount equal to the amount of duty assessed, whichever is less: Provided that no proceeding for such assessment shall be initiated except before expiry of eight years from expiry of the period to which it relates; Provided further that a proceeding initiated under this sub-section shall be concluded within a period of two years from the date of initiation.

### **6B. Escaped units of energy detected before assessment.**

(1) If the prescribed authority, in course of any proceeding or otherwise, is satisfied that any assessee-(a) has concealed any unit of energy consumed, sold or particulars thereof with a view to reduce amount of duty payable by him under this Act; or (b) has furnished incorrect statement of unit of energy consumed or sold in the return furnished under clause (b) of Section 5; the prescribed authority shall, after giving such assessee an opportunity of being heard, by an order in writing, direct that he shall in addition to any duty which is or may be assessed under Section-6A, pay by way of penalty, a sum not exceeding two times but not less than equal to amount of duty on concealed units of energy or incorrect particulars. (2) The penalty under sub-section (1) may be imposed before completion of assessment and for determining the amount of penalty the prescribed authority may determine the amount of duty provisionally.

### **6C. Units of energy escaping assessment.**

(1) If upon information or otherwise the prescribed authority is satisfied that reasonable ground exist to believe that any units of energy of an assessee escaped assessment or any unit of energy has been under assessed or assessed at a lower rate than that which was correctly applicable or deduction therefrom has been wrongly made, the prescribed authority, after giving the assessee a reasonable opportunity of being heard, reassess the assessee for such escaped units of energy. The provisions of Section-6A shall, in so far as may be, apply accordingly as if notice under this section is served under Section 6A. (2) The prescribed authority, if he has reason to believe that assessee has concealed the units of energy consumed or sold, shall direct the assessee to pay by way of penalty a sum not exceeding three times but not less than an amount equivalent to amount of duty which is or may be assessed on the escaped units of energy. (3) No proceeding under this section shall be initiated except before the expiry of eight years from the date of order of the original assessment.]

## **7. [ Recovery of duty. [Substituted by Bihar Finance Act IX of 1966.]**

- Any duty or penalty imposed under the Act, which remains unpaid shall without prejudice to any other mode of recovery be recoverable:-(a) as if it were an arrear of land revenue; or (b) on an application to any Magistrate, by such Magistrate as if it were a fine imposed by him; and (c) in the case of a Licensee also by deduction from amount payable by the State Government to the Licensee.]

**7A. [ Special mode of recovery. [Inserted by Bihar Electricity Duty (Amendment) Act, 1988.]**

(1)Notwithstanding any thing contained in the Act or any law or contract to the contrary, the authority prescribed for assessment and recovery of duty may, at any time by notice in writing (a copy of which shall also be given to the Licensee or to the person liable to pay duty) under this Act direct-(a)any person who holds or may subsequently hold any money for or on account of the Licensee or the person liable to pay duty, or(b)any person from whom any money is due or may become due to the Licensee or the person liable to pay duty who has failed to pay upto the date fixed in the notice of demand the amount of duty or penalty or surcharge payable according to the said notice of demand served upon such licensee or person or in respect of which the date of payment has not been extended by any competent authority, to pay into the Government treasury, in the same manner as have been prescribed for payment of duty either forthwith or upon the money becoming due so much of the money as is sufficient to pay the amount due from the Licensee or the person liable to pay duty.(2)The authority issuing a notice under sub-section (1) may, at any time, amend or revoke any such notice or extend the time for making payment in pursuance of the notice.(3)Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the Licensee or the person concerned and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of that person to the Licensee or the person concerned to the extent of amount specified in the receipt.(4)Any person if not discharging the liability after service of notice under subsection (1) on him shall be personally liable to the State Government for the amount of duty or penalty and surcharge.(5)If amount for which any person becomes liable personally to the State Government under sub-section (4), remains unpaid, it shall be recoverable as an arrear of land revenue from him.](6)[ If any person contravenes any of the provisions of sub-section (4) of this Section the prescribed authority shall after giving an opportunity of being heard by an order in writing directed that such person shall pay by way of penalty a sum not exceeding twice the amount payable under sub-section (1)] [Inserted by Act 2 of 1990.].

**7B. [ Liability to pay duty in case of transfer of business. [Inserted by Act 8 of 2001.]**

(1)When the ownership of the business of the Licensee or any other person, liable to pay duty under this Act, is entirely transferred, both the transferor and the transferee shall jointly and separately be liable to pay any duty and penalty, if any, payable in respect of such business and remaining unpaid at the time of the transfer and the transferee shall also be liable to pay duty on sale or consumption by the transferee on and from the date of such transfer and shall forthwith apply for grant of registration certificate unless such certificate is already possessed by him.(2)Subject to the exemption given under Section 9, where a Licensee or any person other than a Licensee, liable to pay duty under the Act, transfers the ownership of a part of his business, the transferor shall be liable to pay tax in respect of that part of transferred business.

### **7C. Liability of dissolved firm or association of person liable to pay duty under Section 3.**

- Where the Licensee or any other persons liable to pay duty under Section-3 is a firm or association of persons is dissolved or disrupted, as the case may be.(a)The duty payable under this part by such firm or association of persons for the period up to the date of such dissolution or disruption may be assessed, as if no dissolution or disruption had taken place and all the provisions of this part shall apply accordingly, and(b)Every person who was at the time of such dissolution or disruption a member or partner of firm or association of persons shall notwithstanding such dissolution or disruption, be liable separately and jointly for the payment of the duty including penalty, if any, payable under this part by such firm or association of persons, whether assessment is made prior to or after such dissolution or disruption.]

### **8. If any Licensee, or other person who is liable to pay duty under this Act.**

(a)fails to keep books of account or to submit returns as required by Section 5; or(b)intentionally obstructs an inspecting Officer, appointed under Section 6, in the performance of his duties or the exercise of his powers under this Act and the rules made thereunder:he shall be punished with a fine which may extend to one thousand rupees.

### **8A. [ Compounding of offences [Inserted by Bihar Finance Act, 7 of 1951.]**

(1)The prescribed authority may either before or after the institution of proceedings under Section 8, accept from a Licensee or other persons charged with an offence under the said section or under any rules made under this Act, by way of composition of the offence, a sum not exceeding seven hundred and fifty rupees.(2)On payment of such sum as may be determined by the prescribed authority under sub-section (1), no further proceeding shall be taken against the licensee or other person in respect of the same offence.]

### **9. Power of State Government to grant exemptions.**

- The State Government shall have power to exempt any person or class of persons notified in this behalf from the duty payable under this Act and such exemptions, may be subject to such conditions and exemptions if any, as may be mentioned in the said notification.

### **9A. [ Appeal. [Inserted by (Amendment) Act 4 of 1955.]**

(1)Any Licensee or other person objecting to an order of assessment with or without penalty passed under this Act, or the rules made thereunder may, within the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order of assessment or penalty or both:Provided that no appeal shall be entertained by such authority unless it is satisfied that twenty per centum of the duty assessed or such amount of duty as the appellant may admit to be due from him, whichever is greater, has been paid: ["Provided further that where the prescribed

authority revises any order of its motion, no proceeding for such revision shall be initiated at any time except before the expiry of two years from the date of the said order."[(2)Subject to such rules as may be prescribed, the appellate authority may, in disposing of an appeal under sub-section (1)-(a)confirm, reduce, enhance or annul the assessment or penalty, or both; or(b)set aside the assessment or penalty, or both, and direct the assessing authority to make a fresh assessment after making such further inquiry as may be directed by the appellate authority.(3)Subject to such rules as may be prescribed and for reasons to be recorded in writing the prescribed authority may, upon application or of its own motion, revise any order passed under this Act or the rules made thereunder:Provided that no order of assessment shall be revised upon application on the assessee, unless an order under sub-section (2) has been previously passed in respect of such order:Provided further that where the prescribed authority revises any order of its own motion, no proceeding for such revision shall be initiated at any time before the expiry of two years from the date of the said order.(4)Subject to such rules as may be prescribed any order passed under this Act or the rules made thereunder may be reviewed by the authority passing it or by its successor-in-office.]

### **9AA. [ Period of limitation of completion of assessment proceedings. [Inserted by Act 8 of 2001.]**

(1)Except a proceeding under sub-section (5) of Section 6A and Section 6C, no proceeding for assessment of the duty payable by an assessee under this Act in respect of any period shall be initiated and completed except before the expiry of six years from the expiry of such period.Provided that a proceeding for re-assessment in pursuance of or as a result of an order on appeal, revision and reference or review shall be initiated and completed before the expiry of three years from the date of communication of such order to the assessing authority.(2)Notwithstanding anything contained in this Act, any assessment proceeding pending under Rule 12 of Bihar Electricity Duty Rules, 1949 prior to coming into force of section-6A shall as the case may be initiated, continued, completed and disposed of in accordance with the provision of this Act as if this section had not come into force.]

### **9B. [ Bar of jurisdiction. [Inserted by Finance Act, 1966.]**

- Save as provided in Sections 9A and 9D no order passed under this Act or the rules made thereunder shall be called in question in any court.

### **9C. Bar of legal proceeding.**

(1)No prosecution shall lie against any officer or servant of the State Government for any act done or purported to be done by or under this Act without the previous sanction of the State Government.(2)No officer or servant of the State Government shall be liable in respect of any act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.



## 9D. Statement of case to High Court.

(1) Within ninety days from passing by the Tribunal of any order under Section 9A, the assessee in respect of whom passing the order has been passed, or the Commissioner, may, by application in writing, together with a fee of one hundred rupees, where such application is made by the assessee, require the tribunal to refer to the High Court any question of law arising out of such order. (2) If, for reasons to be recorded in writing, the Tribunal refuses to make such reference, the applicant may, within forty five days of such order, either-(a) withdraw his application and if the applicant who does so, is an assessee, the fee paid by him shall be refunded; or (b) apply to the High Court against such refusal. (3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied that such refusal was justified, it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly. (4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions there to or alterations therein as the Court may direct in that behalf. (5) The High Court upon hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded and shall send to the Tribunal a copy of such judgement under the seal of the Court and the signature of the Registrar, and the Tribunal shall, where necessary amend its order in conformity with such judgement. (6) Where a reference is made to High Court under this section, the costs including the disposal of the fee referred to in sub-section (1), shall be, in the discretion of the Court. (7) The payment of the amount of duty including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in consequence thereof. (8) The Tribunal or the High Court, may admit an application under this section after the expiry of the period of limitation provided in this section, if it is satisfied that the applicant had sufficient cause for not presenting the application within that period.]

## 10. Power to make rule.

(1) The [State] [Substituted by para 4(1) of the A.L.O. for 'Provincial'.] Government may, subject to the condition of previous publication in the Official Gazette make rules to carry out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for-(a) [the assessment of persons liable to pay the duty levied under Section 3, for the registration of such persons and for the time and manner of payment of duty under Section 4;] [Substituted by Section 11 of the Bihar Finance Act, 1953 (Bihar Act 9 of 1953), for the original clause (a).] (b) the percentage at which, and the conditions subject to which, a rebate under sub-section (5) of Section (4) shall be admissible and the time within which duty must be paid to earn such rebate; (c) the forms of the books of account required to be kept under clause (a) of Section 5; (d) the times at which, the forms in which, and the officers to whom the returns required by clause (b) of Section 5 shall be submitted; (e) the duties and powers of Inspecting Officer appointed under Section 6; and (f) any other matter for which there is no provision or insufficient provision in this Act for which provision is, in the opinion of the [State] [Substituted by para 4(1) of the A.L.O. for 'Provincial'.] Government, necessary for giving effect to the purposes of this Act. (3) Any such rule

may provide that a breach thereof, shall be, punishable with a fine which may extend to one thousand rupees.

## 11. [ Removal of difficulty. [Inserted by Act 8 of 2001.]

- If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, by order not inconsistent with this Act and rules made thereunder, do any thing which appears to if necessary for the purpose of removing the difficulty.]

## 12. [ Validation and exemption. [Inserted by Act 8 of 2001.]

(1)For the purpose of sub-sections (1), (2) and (3) of Section 6 of Bihar Electricity Duty Act, 1948, all officers notified under sub-section (1) and (2) of Section-9 of Bihar Finance Act, 1981 (Bihar Act 5, 1981) within their local limit of area, are hereby declared inspecting officers to exercise and perform the prescribed powers and duties conferred upon such authorities under the Bihar Electricity Duty Act, 1948.(2)Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or authority.(a)Any duty or surcharge levied, collected and paid, recoverable under the Act between and in respect of the period from 1.4.81 to the date of this amendment shall be deemed to have been validly done.(b)No suit or other proceeding shall be maintained or continued in any court, tribunal or authority for (refund of such duty or surcharge already collected and no enforcement shall be made by any court, tribunal or authority for any decree or order directing the refund of any such duty or surcharge which has been collected.][The Schedule] [Substituted by Act 15 of 1993 dated 22.8.93.][See Section 3]

Serial no.	Premises	Rate of duty
1	2	3
1.	For agricultural, irrigation and industrial purposes save in respect of its premises used for residential or office purposes.	2 paise per unit of energy
2.	For domestic purposes in all premises not falling under serial no. 1.	8 paise per unit of energy.
3.	For mining purposes in all premises where total load does not exceed 100 BHP.	8 paise per unit of energy.
4.	For commercial purposes in all premises not falling under serial no. 1, 2 and 3.	12 paise per unit of energy.
5.	For mining purposes in all premises where total load exceeds 100 BHP.	15 paise per unit of energy.
6.	In premises where supply of electricity is unmetered by Bihar Electricity Board.	10 percent of the energy charges.

The rates mentioned in this Schedule may be refixed by the State Government by an order published in the Official Gazette with the previous consent of the "President of India."The Schedule(See Section 3)Rate of Duty

- A. For a mine or an Industrial undertaking save in respect of its premises used for residential or office purpose. Such rate or rates not exceeding 2 naye paise per unit of Energy as may, from time, be fixed by the State Government with the previous consent of the President, by order in his behalf.
- B. For other purposes-
- (1) In all premises not falling under article (2) Such rate not exceeding 7 naye paise per unit of energy as may, from time to time, be fixed by the State Government with the previous consent of the President, by order in this behalf.
- (2) In all premises where the supply of energy is unmetered, for- Such rate per mensem as may, from time to time, be fixed by the State Government with the previous consent of the President, by order in this behalf not exceeding-

Serial No.	Premises	Rate of duty
1	2	3
		Naye Paise
	Every lamp of less than 30 watts.	32
	Every lamp of 30 watts or more but less than 40 watts.	47
	Every lamp of 40 watts or more but less than 60 watts.	63
	Every lamp of 60 watts or more but not exceeding 100 watts.	91
	Every additional 15 watts or fraction thereof in excess of 100 watts in any lamp	16

Explanation.-For the purposes of this Schedule-

- (i) The expression "industrial, and undertaking" means all buildings or premises wherein or within the precincts of which any manufacturing process as defined in clause (k) of section 2 of the Factories Act, 1948 (63 of 1948) is carried on;
- (ii) The expression "Lamp" includes any other contrivance by which energy, is consumed.
2. In respect of all premises where the supply of energy by a Licensee is unmetered for- Such rate not exceeding annas for mensem as may, from time to time, be fixed by the [State]  
[Substituted by para 4(1) of A.L.O.]

for 'Provincial'.]Government  
by notification in this behalf.

Every lamp of less than 30 watts.	5
Every lamp of 30 watts or more but less than 40.	7 1/2
Every lamp of 40 watts or more but less than 60.	10
Every lamp of 60 watts or more but not exceeding 100, and	15
For every additional 15 watts or fraction thereof in excess of 100 in any lamp	2 1/2

Explanation. - For the purpose of the rates of duty, the word "lamp" includes any other contrivance by which energy is consumed. This explanation was added and deemed always to have been added to this "First schedule" by Section 8 of the Bihar Finance Act, 1955 (Bihar Act IV of 1955) which came into force from 1st April 1955. The second schedule to the parent Act was repealed by Section 4 of the Bihar Electricity Duty (Amendment) Act, 1963 (Bihar Act XX of 1963) which came into force from the 1st January, 1964. This second Schedule read as follows :-The Second Schedule(See the proviso to Section 3)Exemptions(1)A mine, save in respect of premises used for residential or office purposes.(2)An Industrial undertaking, save in respect of premises used for residential or office purposes.Explanation. - For the purposes of examination in clause (2), "Industrial undertaking" means all buildings or premises wherein or within the precincts of which any manufacturing process as defined in clause (g) of section 2 of the Factories Act, 1934 (XXV of 1934)" is carried on.NotificationsS.O.137, dated the 21st October, 2002. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Electricity Duty Act 1948 (Bihar Act 36, 1948) the Governor of Bihar is pleased to specify, in column 3 of the Schedule annexed hereto, the rate at which duty shall be levied on consumption or sale of electrical energy mentioned in column 2 of the Schedule.

## Schedule

Sl. No.	Description of electrical energy consumed or sold	Rate of duty
1	2	3
1.	Electrical energy consumed or sold for purpose of irrigation	4 paise per unit
2.	Electrical energy consumed or sold for any purpose other than irrigation.	6 per centum of the value of energy

## 2. This notification shall come into force with effect from the date of its publication.

S.O.14, dated the 4th March 2005. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36 1948), the Governor of Bihar is pleased to amend the schedule appended to the Notification No. S.O.137, dated 21st October 2002 in the following manner.In the said schedule serial no. 3 and its corresponding entries in columns and 3

shall be added after serial no. 2 :-

## Schedule 2

Serial no.	Description of electrical energy consumed or sold.	Rate of duty
1	2	3
3.	Consumption of Electrical energy generated by captive DGSet/Captive Power Plants.	6 per centum of the value of energy, which shall be equivalent to the energy tariff as fixed by B.S.E.B.

### 2. This notification shall come into force with effect from the date of its publication.

The 7th October 2006 S.O.148, dated 12th October 2006. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36/1948) the Governor of Bihar is pleased to exempt from the levy of Electricity Duty on electrical energy consumed by the class of persons specified in column (2) of the table appended here, subject to the conditions and restrictions specified in column (3) of the said table:-Table

Serial no.	Class of Persons	Conditions and restrictions
1	2	3
1.	New Industrial Units	(a) The Industrial Units should commence commercial productions between 01.4.06 and 31.3.2011; and (b) The exemption from the levy shall be available for a period of seven years from the date of commencement of commercial production by the Unit.

### 2. This notification shall come into force with effect from the date of its issue.