

# The M.P. Electricity Duty Rules, 1949

MADHYA PRADESH

India

## The M.P. Electricity Duty Rules, 1949

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#### 1. Short title.-

These rules may be called the [Madhya Pradesh]Electricity Duty Rules, 1949.

#### 2. Definitions.-

In these rules, unless there is anything repugnant in the subject or context -(a)The "Act" means the Central Provinces and Berar Electricity Duty Act, 1949 (X of 1949).(b)"Electric Inspector" means an Electric Inspector appointed under Section 36 of the Indian Electricity Act, 1910 (IX of 1910) and authorised by the Provincial Government to act under these rules and includes an Inspector so authorised;Note. - "Inspector" means any officer appointed by the Provincial Government under sub-section (1) of Section 7 of the Act.(c)"Electricity Duty" means the Duty payable under Section 3 of the Act;(d)"Form" means a Form appended to these rules;(e)"Government Treasury" means a Treasury or Sub-Treasury of the Government and includes any office, branch, or agency of Reserve Bank of India or any other body acting on the authority of the Government and transacting treasury business for the Government.

#### 3. Time and manner of the payment.-

Every distributor of electrical energy and every producer shall pay the electricity duty in respect of each month before the expiry of the following month into a government treasury to the credit or Government under the head "XIII-Other Taxes and Duties-Receipts from Electricity Duties-Other Receipts-Receipts from Electricity Duty, 1949" and send the treasury receipt to the Electric Inspector within fifteen days from the date of such credit.

#### **4. Recovery of Duty from consumer by distributor of electric energy.-**

A distributor may recover from those consumers whose consumption is dutiable, as a surcharge the whole or the part of the duty payable by him under Section 3 of the Act. The distributor shall show separately the amount of surcharge levied by him in the bills that are sent by him to the consumers. [In case of dispute regarding the amount of surcharge to be levied, the matter shall be referred to the Electrical Inspector for decision].

#### **4A. Refund of duty paid in excess, etc. -**

The distributor of electrical energy or the producer shall, with the prior approval of the Inspector, refund or make adjustments for electricity duty collected wrongly from a consumer or paid in excess by him. [The application for refund/adjustment shall be made in Form A.]

#### **5. Recovery of duty and interest.-**

(1) Where the duty due is not paid within the period specified under Rule 3, the same shall be paid thereafter with interest thereon at the rate prevailing in accordance with sub-rule (2). [For the purpose of calculating the interest part of a month shall be treated as equal to a month]. (2) The rate of interest payable under sub-rule (1) shall be such as may be fixed by the Provincial Government by notification from time to time subject to a maximum of [24%] per annum. [(3) ....]

#### **6. Books of account.-**

Every distributor of electrical energy and every producer shall maintain monthly accounts of electrical energy sold or supplied to a consumer or consumed by himself in Forms [AA] to F : Provided that where distributor of electrical energy or a producer incorporates the substance of Forms [AA] to F in his ledgers to the satisfaction of Electrical Inspector, it shall not be necessary for him to maintain a monthly account in Forms [AA] to F.

#### **7. Submission of Returns.-**

Every distributor of electrical energy and every producer shall submit to the Electrical Inspector-[(i) along with the treasury receipt sent under Rule 3, a return for each month in Form 'G'; and (ii) at end of each financial year a return in Forms 'H', 'J' and 'K' not later than 15th day of the second month following the last day of said financial year.]

#### **8. Inspection of books and accounts.-**

An Inspector may at any time require a distributor of electrical energy or producer to produce for inspection at the registered or other office of the distributor or producer [or at the office of Electrical Inspector] such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of electricity duty payable under the Act.

## **9. Power of entry of Inspecting Officers.-**

Any Inspector, together with his assistants, may enter any premises where energy is or is believed to be supplied or consumed by a distributor of electrical energy or producer and shall have access to and may examine any meter installed in the premises at all reasonable times for the purpose of-(i)verifying the statements made in the books of accounts kept and returns submitted by the distributor or producer;(ii)verifying the reading and accuracy of the meter; and(iii)verifying particulars or ascertaining information required in connection with the levy of electricity duty :Provided that before entering the premises the Inspector shall give reasonable notice.

## **10.**

(1)Every distributor of electrical energy and every producer who is liable to pay electrical duty under Section 3 of the Act, and shall install a meter [separately for each category for which rate of electricity duty applicable is different]to record the energy sold or supplied to a consumer or consumed by himself or his employees.(2)A distributor of electrical energy and a producer shall cause every such meter to be read as far as possible on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of electricity duty and submission of returns under Rule 7.[(3) Every producer of electrical energy shall provide KWH meter on each generator panel or summation panel if one is not provided.(4)In case of generating stations of more than 50 KW, an ammeter and wattmeter shall be provided in addition to the energy meter.(5)Every producer or distributor of Electrical energy shall maintain a log book wherein the reading of Ammeter and Watt-meter shall be entered at least once in an hour and that of energy meter after each 24 hours.]

## **11. Where (i) consumption of electrical energy for which separate rates of duty are prescribed; or**

(ii)consumption of electrical energy which is both dutiable and non-dutiable;is recorded by one meter the dutiable energy consumption of different categories shall be assessed in the manner laid down by the Electrical Inspector from time to time [till such time, meters for each category and installed.][12. x x x]

## **13. Settlement of disputes.-**

If any question arises between the distributor of electrical energy or the producer and an Electric Inspector as to the quantity of energy which is liable to electricity duty, the Provincial Government may on application of such distributor or producer or of the Electric Inspector refer the question to such authority as the Provincial Government may appoint and the decision of such authority shall be final.

## **14. Adjustments.-**

In calculating the electricity duty payable by a distributor, the distributor shall make the same allowance for incorrect meters, incorrect readings and leakages as those made in respect of his own charges from consumers.

## **15.**

(1) If a distributor of electrical energy or producer fails to submit the treasury receipt under Rule 3 and the returns mentioned in clause (i) of Rule 7 in respect of any month before the due date or any extension thereof not exceeding fifteen days at the discretion of the Electric Inspector, the Electric Inspector shall, to the best of his judgement, determine the amount of the electricity duty payable on the distributor of electrical energy or producer for the month and shall serve on the distributor of electrical energy or producer a notice requiring him to pay the amount so determined of the difference between the amount of electricity duty, if any, already paid in respect of that month, within one month from the date of receipt of such notice. The amount so determined by the Electric Inspector shall be deemed to be the duty payable under Section 3 of the Act. (2) Where the distributor of electrical energy or producer has failed to pay the duty in the manner set forth under Rule 3 and the duty is assessed by the Electrical Inspector under sub-rule (1), the distributor of electrical energy or producer shall pay in addition interest thereon from the date due under Rule 3 at the rate and in the manner set forth under Rule 5 : [Provided that where the distributor of electrical energy or producer has already paid the duty and pays or is called upon to pay the difference and if the Electrical Inspector is satisfied that in the ordinary course of business such difference would not have come to the notice of the distributor of electrical energy or producer at an earlier date, no interest shall be chargeable if the difference is paid before the expiry of the notice of one month.] (3) If the distributor of electrical energy or producer fails to pay the amount mentioned in sub-rule (1) above together, with interest, if any, within one month from date or receipt of such notice, the Electrical Inspector shall proceed to recover the same under Section 5 of the Act. (4) If, within one month from date of the receipt of the notice referred to in sub-rule (i) above the distributor of electrical energy or Producer pays the amount specified in the notice and submits the returns referred to in clause (i) of Rule 7 for the month concerned, the Electrical Inspector shall order so much amount of out of the amount paid by the distributor of electrical energy or producer as is on the verification of the returns submitted by the distributors of electrical energy or producers found to be in excess of the actual duty payable by him to be adjusted towards the duty payable by him for any subsequent month or months. (5) If, on verification of the returns referred to in sub-rule (4) above, it is found that the amount determined under sub-rule (1) is less than the actual duty payable by the distributor of electrical energy or producer, the Electrical Inspector shall proceed to recover the difference under Section 5 of the Act.

**15A. Within seven days of the bringing into use of an installation for the generation of electrical energy at a voltage exceeding 100 volts the distributor of electrical energy or producer shall give notice thereof in Form I, to the Electrical Inspector.**

## 15B. If any distributor of electrical energy or any producer-

(a)discontinues to generate, distribute or consume electrical energy; or(b)installs a new plant or a sub-station or makes any extension to existing plant of installation; or(c)sells or otherwise disposes of his business or effects any change in ownership or name; or(d)shifts the place of installation;he or his legal representative shall within a period of seven days of such discontinuance, installation, extension, sale or change shifting of camp, submit a report to that effect to the Electrical Inspector.

## 16. Penalty.-

Any person who commits a breach of any of these rules shall be punishable with fine not exceeding fifty rupees.[Form A](Vide Rule 4-A)Application for Refund/Adjustment

Name, address and account No. of consumer, distributor or producer whose accounts are proposed to be revised.	Period affected	Number of		Dutiable units of energy affected	Effect of electricity duty payable		Brief reasons for the proposed revision
		Units as it stands before proposed revision	Units of energy after proposed revision		Plus	Minus	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total-----

It is certified that the amount of refund as claimed above was already paid to Government during the course of monthly payment and no claim has been preferred previously on this/these account(s)..... (Signed by or on behalf of Distributor/Producer)Note: (i) No adjustment shall be made without the prior approval of the Electrical Inspector.(ii)The application shall be accompanied with details of meter readings and other data necessary to support the claim tor refund/adjustment.[Form AA](Vide Rule 6)Name of distributor or Producer.....

Address.....Style of Business.....For the month of..... 20.....Consumers to whom electric energy is sold on which duty is leviable at the rate of 6 [Paise] per unit.

Name of consumer	Address of consumer or Account No.	Meter reading of previous month	Meter reading of present month	Units consumed in the month			Amount of duty payable
				Metered	Computed	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							Rs.

Form B(Vide Rule 6)Name of Distributor or Producer..... Address.....Style of Business.....For the month of..... 20.....Consumers to whom electric energy is supplied free or at concessional rate and consumption by the distributor or producer for his own purpose on which duty is leviable at the rate of 6 [Paise] per unit.

Name of consumer or distributor or producer as applicable	Address of consumer or distributor or his producer or his Account No.	Meter reading of previous month	Meter reading of present month	Units consumed in a month Metered Computed Total			Amount of duty payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							Rs.

Form C(Vide Rule 6)Name of distributor or Producer..... Address.....Style of Business.....For the month of..... 20.....Consumers to whom electric energy is sold on which duty is leviable at the rate of [One Paise] per unit

Name of consumer	Address of consumer or his Account No.	Meter reading of previous month	Meter reading of present month	Units consumed in the month Metered Computed Total			Amount of duty payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							Rs.

Form D(Vide Rule 6)Name of Distributor or Producer..... Address.....Style of Business.....For the month of.....20.....Consumers to whom electric energy is supplied free or at concessional rate and consumption by the distributor or producer for his own purpose on which duty is leviable at the rate of [One Paise]per unit.

Name of consumer or distributor or producer	Address or Account No.	Meter reading of previous month	Meter reading of present month	Units consumed in the month Metered Computed Total			Amount of duty payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							Rs.

Form E(Vide Rule 6)Name of the Distributor or Producer..... Address.....Style of Business.....For the month of..... 20.....Consumption of electric energy for lights, fans or other appliances normally connected to lighting circuit which is exempted under [Section 3-A and 3-B]

Name of consumer	Address and Account No.	Meter reading of previous month	Meter reading of present month	Units consumed	Section 3-A under which exemption is claimed.
(1)	(2)	(3)	(4)	(5)	(6)

Form F(Vide Rule 6)Name of Distributor or Producer..... Address.....Style of Business.....For the month of..... 20.....Consumption of electric energy for other purpose than light and fan which is exempted under [Section 3-A and 3-B]

Name of consumer or distributor or producer	Address and Account No.	Meter reading of previous month	Meter reading of present month	Units consumed	Section 3-A under which exemption is claimed.
(1)	(2)	(3)	(4)	(5)	(6)

[Form 'G'] (Vide Rule 7(i)) Name of Distributor or Producer..... Style of business..... In respect of Station..... Return for the Month ending..... Monthly abstract showing total number of units of energy sold or supplied to a consumer or consumed by himself or his employees. Total number of units on which duty is leviable and not leviable..... Total number of units generated or purchased..... Total number of units unaccounted for.....

Particulars	Number of units on which duty is leviable under Section 3 of the Act		Total of columns (2) & (3)	Number of units exempted under Section		
	Units sold	Units consumed/ supplied free of concessional rate		3-A(i)	3-A(ii)	3-A(iii)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of units exempted under Section 3-A(iv) 3-A(v) 3-A(vi) 3-B				Total of columns (5) to (11)		
(8)	(9)	(10)	(11)	(12)	Total of columns (4) & (12)	
					Amount of duty payable	
					(13)	
					(14)	

1. For light and fan and other appliances normally connected to the lighting circuit other than factory lighting.
  - (i) Metered.....
  - (ii) Unmetered.....
  - TOTAL.....
2. Factory lighting
  - (i) Metered.....
  - (ii) Unmetered.....
  - TOTAL.....
3. For purpose other than above
  - (i) Metered.....
  - (ii) Unmetered.....
  - TOTAL.....
  - GRAND.....
  - TOTAL.....

Note. -(1) In case of computed units the details of consumption be attached with the form. (2) In case of producers the meter-reading in support of the above figures be attached. (3) Adjustments/Refunds made be shown in a separate statement giving reference of the approval of Electrical Inspector. Certificate : It is certified that the Electricity Duty has been calculated and paid in compliance with the provisions of Madhya Pradesh Electricity Duty Act, 1949 and rules framed thereunder..... (Signed by or on behalf of the Distributor/Producer) [Form 'H'] (Vide Rule 7(ii)) Name of Distributor or

Producer.....Address.....Style of business.....Statement showing details of energy used for Factory Lighting as per the provision of Section 3 of Madhya Pradesh Electricity Duty Act, 1949 and Rules framed thereunder; on which Electricity Duty is leviable @ one paisa per unit for the year ending.....

Name of the registered consumer and address	S.C. No.	Factory Licence No.	Nature of Industry	Factory lighting units on which Electricity duty is payable @ paise per unit as per the provisions of Section 3 of M.P. Electricity Duty Act, 1949		Total of columns (5) to (6)
				Metered	Unmetered	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total

Note. - It is certified that the units shown above are exclusive of Lighting units for non-Factory purposes, consumed from the same connection(s). Such cases are marked above by the sign (x)..... (Signed by or on behalf of the Distributor/Producer)[Form I.....Omitted][Form 'J'](Vide Rule 7(ii))Name of Distributor or

Producer.....Address.....Style of business.....Statement showing details of energy used on which electricity duty is not leviable under Sections 3-A and 3-B of Madhya Pradesh Electricity Duty Act and Rules framed thereunder for year ending.....

Section	Name of consumer	Purpose for which energy is used	Metered		Unmetered		Total of columns (4) to (7)
			Light and fan	Power	Light and fan	Power	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3-A (i)	3-A (ii)	3-A (iii)	3-A (iv)	3-A (v)	3-A (vi)	3-B	

Total

It is certified that the units shown above are exclusive of units consumed for residential or other purpose for which duty is leviable but which are consumed from the same connection(s). Such cases are marked above by the sign (x)..... (Signed by or on behalf of the Distributor/Producer)[Form 'K'](Vide Rule 7(ii))Name of Distributor or Producer.....Address.....Style of business.....Return for the year ending..... in respect of station..... and village.....Total number of units generated, purchased or recorded at sub-section.....Total number of units unaccounted for.....

Particulars (Total number of units) Number of      Number of units of electric energy      Total of



of energy sold, supplied or consumed by the Distributor or Producer	units of energy for which duty is not leviable under Sections 3-A and 3-B		on which duty is leviable		columns (2) to(6)	
	Light and Fan	Power	At the rate of 6 paise per unit	@1 paise per unit Factory lighting	Other purposes	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(i) Metered....(ii) Unmetered.....

Total.....

(1) Amount of electricity duty payable under Section 3 of the Act for the year-

(i) at the rate of six paise per unit.....

(ii) at the rate of 1 paise per unit.....

(2) Amount on account of adjustment of previous year (plus or minus).

(3) Total duty payable for the year [difference of items (1) and (2)]

(4) Total duty paid during the year.....

(5) Amount of duty to be paid/paid in excess [difference of items (3) and (4)].

(6) Amount of interest paid during the year, if any.....

Total.....

..... (Signed by or on behalf of the Distributor/Producer)Form 'L'(Vide Rule 15-A)Notice under Rule 15-A

(1) Full name of the producer .....

(2) Address of the producer .....

(3) Address of office or any other place where notices and communications should ordinarily be despatched .....

(4) Style of business and location .....

(5) Installed capacity of generating plant AC or DC with generation voltage .....

(6) Whether electrical energy is metered separately for-

(i) Light and fan.....

(ii) Power.....

(7) (i) Number of light and fan points with wattages and burning hours per day .....

(ii) Name and number of power apparatus with capacity in KW and other details with daily working hours

I declare that the above statements are true and complete to the best of my knowledge and belief.Dated.....20..... (Signature of Producer)Notifications[Notification No. 2698-3752-XIII, dated the 22nd July, 1975.] - In exercise of the powers conferred by sub-rule (2) of Rule 5 of Madhya Pradesh Electricity Duty Rules, 1949 and in supersession of the previous orders in

this respect, the State Government directs that the interest under sub-rule (1) of Rule 5 shall be payable at the following rates. This Notification will be effective from 1st August, 1975. Rate of Interest After the prescribed period-

- |       |  |               |
|-------|--|---------------|
| (i)   | on payment made within three months.                     | @12%<br>P. A. |
| (ii)  | on payment made after three months but within six months | @15%<br>P.A.  |
| (iii) | on payment made after six months but within 12 months    | @20%<br>P. A. |
| (iv)  | payment made after 12 months.                            | @24%<br>P.A.  |