

The Rajasthan Electricity (Duty) Rules, 1970

RAJASTHAN

India

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Rule THE-RAJASTHAN-ELECTRICITY-DUTY-RULES-1970 of 1970

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The Rajasthan Electricity (Duty) Rules, 1970 Published vide Notification No. F. 9(1) FD/CT/70, dated 21-2-1970, published in Rajasthan Gazette, Part 4-C, sub-part 1, Extraordinary, dated 21-2-1970 G.S.R. 93. - In exercise of the powers conferred by section 10 of the Rajasthan Electricity (Duty) Act, 1962, and in supersession of all existing rules made in this behalf, the State Government hereby makes the following rules, namely:-

1. Short title.

- The Rules may be called the Rajasthan Electricity (Duty) Rules, 1970.

2. Definitions.

- In these rules, unless the subject or context otherwise requires, -(a) "Act" means the Rajasthan Electricity (Duty) Act, 1962 (b) "duty" means electricity duty payable under section 3 (c) "form" means a form appended to these rules (d) "Government Treasury" means a treasury or sub-treasury of the Government; and (e) "section" means section of the Act.

3. Time and manner of collection and payment.

- A supplier shall include the electricity duty leviable 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 of such energy. The supplier shall, within 30 days of expiry of the month in which the duty has been realized:-(a) [deposit such duty in the Government treasury in Form IX as appended to these Rules;] [Substituted by Notification No. F. 9(1) FD/CT/70, dated 8-11-74, published in Rajasthan Gazette Extraordinary Part IV-C, dated 12-11-74.] and (b) send the duplicate copy of the treasury challan to the Commissioner or any other officer authorized by him in this behalf: [Provided that the Board may, within sixty days of the close of the quarter in which duty has been realized,

deposit such duty in the Government treasury under the Head "XIII-Other Taxes and Duties-Electricity Duty", subject, however, to the condition that the Board, within thirty days of the close of the month deposits such ad-hoc amount as may be fixed by the Commissioner in consultation with the Board in the Government treasury under the said Head, and sends to the Commissioner or any other Officer authorized by him in this behalf intimation to this effect accompanied by a duplicate copy of the Treasury Challan evidencing payment:] [Added by Notification No. F. 9(1)FD/CT/70-2, dated 27-5-70, G.S.R. 17, published in Rajasthan Gazette Extraordinary Part IV-C, dated 27-5-70.][Provided further that if] [Inserted by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.] duty has been paid by a supplier in respect of consumption of energy in excess of what is payable under this Act, the Commissioner or any other officer authorized by him in this behalf shall authorize the refund or 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 even if the supplier does not, for any reason, prepare a bill for his own charges against a consumer, he shall, in case duty is chargeable from such consumer, prepare a bill for the duty and recover it in the same manner as his own charges: Provided also that if the supplier has recovered duty from the consumer who is exempted from payment of duty under section 3, the Commissioner or any other officer authorized by him in this behalf shall authorize the refund of such duty to the consumer.

3A. [Temporary connection for a certain period, for a certain purpose and consumption exceeding certain units chargeable at a higher rate of duty. [Added by Notification No. F. 9(1)FD/CT/70-2, dated 27-5-70, G.S.R. 17, published in Rajasthan Gazette Extraordinary Part IV-C, dated 27-5-70.]

- The duty in respect of consumption of energy under temporary connection obtained by a consumer from the supplier for lighting purposes, for a period not exceeding 30 days, when such consumption exceeds 25 units shall be computed at the rate fixed under clause (1) of the proviso to section 3.]

3B. [Time and manner of payment of duty by persons generating energy for their own use or who generate energy and supply the same to others free of charge. [Added by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.]

(1) Every person (other than a supplier) who intends to generate or intends to continue generation of energy for his own use or consumption or supplies the same to others free of charge shall make an application for registration in Form X to the Commissioner or to an officer authorized by him within thirty days from the date of publication of the Rajasthan Electricity (Duty) (Amendment) Rules, 1979 in the official gazette or within 30 days from the date he starts generation of energy for his own use or consumption, whichever is later. The Commissioner, or the authorized officer shall assign a registration number to such applicant within a period of thirty days from the receipt of such

application.(2)No person to whom a registration number is assigned under sub-rule (1) shall cause any extension or replacement to be made in his generating set without making a fresh application under sub-rule (1) and obtaining a fresh registration number under that sub-rule.(3)Every person generating energy for his own use or consumption shall install a suitable meter (duty tested) by an Electrical Inspector or by an officer authorized by the Commissioner to record the amount of energy used or consumed by him every month for the purposes of payment of electricity duty. He shall at his own cost get it tested by the Electrical Inspector or by an officer authorized by the Commissioner before installation.(4)The meter installed under sub-rule (3) shall be so maintained as to record the consumption correctly. The meter shall be deemed to be correct if it conforms with the requirements of sub-rule (1) and sub-rule (2) of Rule 57 of the Indian Electricity Rules, 1956.(5)Where a meter installed at the premises of a person generating energy for his own use or consumption becomes inaccurate or inoperative the quantity of energy used or consumed for the period the meter remains inaccurate or inoperative shall be determined for the purpose of duty by the Commissioner or by an officer authorized by him after affording a reasonable opportunity of hearing to the person affected.(6)The electricity duty payable under sub-section (5) of section 5 of the Act on the energy used or consumed shall be deposited by him within 15 days of the close of the month to which the duty relates, in the Government treasury in Form IX as appended to these rules and send the duplicate copy of the Treasury Challan to the Commissioner or to any other officer authorized by him in this behalf so as to reach him within a period of 30 days from the close of the month to which the duty relates.(7)Every person not being a supplier, who generates energy and supplies the same to any other person free of charge under subsection (6) of section 5 shall-(a)install a suitable meter (duly tested) to record the energy supplied free of charge, and(b)collect and pay within 15 days of the close of the month to which the duty relates in the Government treasury in Form IX as appended to these rules and send the duplicate-copy of the Treasury Challan to the Commissioner or to any officer authorized by him in this behalf so as to reach him within a period of 30 days from the close of the month to which the duty relates.(8)If duty has been paid in excess of what is payable under the Act, the Commissioner or any officer authorized by him shall authorize the refund of the excess duty so paid to the person concerned by adjustment against future dues of duty or by payment in cash where the person ceases to generate energy for his own use or consumption or to supply the same to others free of charge.]

3C. [Class of consumers for the purpose of clause (c) of proviso (3) to Section 3. [Inserted by Notification No. G.S.R. 58, dated 5.8.2011 (w.e.f. 21.2.1970).]

- Electricity duty on the electricity consumed by agriculture non-metered supply consumers may be reduced and remitted under clause (c) of proviso (3) to Section 3 of the Act.]

4. Manner of calculating duty in case of enhancement, reduction or remission.

- If the rate of the electricity duty is enhanced or reduced or such duty is remitted by a notification, the duty payable or remitted in respect of the electrical energy consumed during the period between

the date of coming into force of the notification and the date of the first meter reading recorded thereafter shall be computed in such proportion as the period from the date of such notification to the first meter reading thereafter bears to the total period between the date of the last meter reading before, and the first meter reading, after the date of such notification.

5. Keeping of books of accounts.

- [(1)] [Renumbered by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.] The books of account kept by a supplier under section 6 shall contain the following particulars separately for each consumer, namely:-(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)rate of supply:(v)details and amount of electricity duty charged:(vi)date of repayment of electricity duty:(vii)details of duty adjusted in accordance with rule 3:(viii)date of disconnection.(2)[The Board shall also maintain record of energy supplied to consumers or consumed by it, and duty charged, realized and paid to Government in Forms VI, VII and VIII.] [Added by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.](3)[Every person who generates energy for his own use or consumption and every person, not being a supplier, who generates energy and supplies the same to any other person free of charge shall maintain register in Form XI.] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.]

6. Submission of returns.

- A supplier shall submit to the Commissioner or any other officer, authorized by him in this behalf:-(a)a return in duplicate in Form I within 30 days from the date of expiry of the quarter to which the return pertains: and(b)a return in duplicate, in Form II. within two months of the close of the financial year.[Provided that the Board or any Officer authorised by it, shall instead of returns in Form I and II, submit:(a)a return in duplicate in Form 111 for each of their units supplying energy to the consumers or for consumption by the Board, within 30 days from the close of the month to which the return pertains:(b)a return in duplicate in Form IV within sixty days of the close of the quarter to which the return pertains; and(c)a return in duplicate in Form V, within ninety days of the close of the Financial year to which it pertains.][Provided further that every person who generates energy for his own use or consumption and every person, not being a supplier, who generates energy and supplies the same to any person free of charge shall furnish to the Commissioner or any officer authorised by him a return in duplicate in Form XII within 30 days from the date of expiry of the quarter to which the return pertains.] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.]

7. Inspection of books of account.

- The Commissioner or Deputy Commissioner, Commercial Taxes (Administration) [any other Taxes Officer not below the rank of Commercial Taxes Officer authorised by the Commissioner in this

behalf] [Added by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.] may, at any time, require a supplier # [or a person liable to pay electricity duty under sub-section (5) or (6) of section 5] to produce for inspection at the registered or other office of the supplier [or a person liable to pay electricity Duty under sub-section (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.] such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of electricity duty chargeable under the Act.

8. Power of entry of Officers.

- The Commissioner or the Deputy Commissioner, Commercial Taxes (Administration) [any other Taxes Officer not below the rank of Commercial Taxes Officer authorised by the Commissioner in this behalf] [Substituted by Notification No. F. 9(1)FD/CT/70-1, dated 21-4-72, published in Rajasthan Gazette Extraordinary Part IV-C, dated 21-4-72.] may enter any premises where energy is, or is believed to be supplied by a supplier [or a person liable to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.] for the purpose of:-(i)verifying the statements made in the books of accounts kept and returns submitted by the supplier [or a person liable to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.];(ii)checking the readings of the meters: and(iii)verifying the particulars required in connection with the levy of electricity duty.

9. Other duties of Officers.

- The Commissioner or Deputy Commissioner, Commercial Taxes (Administration) [any other Tax Officer not below the rank of Commercial Taxes Officer authorised by the Commissioner in this behalf] [Substituted by Notification No. F. 9(1)FD/CT/70-1, dated 21-4-72, published in Rajasthan Gazette Extraordinary Part IV-C, dated 21-4-72.] shall, as often, as may be necessary, inspect the books of accounts kept and returns submitted by a supplier [or a person liable to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.], under Rules 5 and 7 respectively and apply such test as may be deemed by him necessary to individual entries for verifying the particulars noted by the supplier, [or a person liable to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.], so far as they are connected with the levy of duty. He shall also verify all entries relating to-(i)exemption from duty; and(ii)adjustments allowed by the supplier [or a person liable to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.],

10. Provision of separate meters.

- Where there is a combined installation using energy and part of a 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.

11. Disputes between the supplier and the consumer.

- In the case of a dispute between a supplier and a consumer regarding the liability of the consumer for the payment of the duty or exemption therefrom, [or in case of dispute regarding liability to pay electricity duty under sub-sections (5) or (6) of section 5] [Inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.], the Commercial Taxes Officer, [authorised by the Commissioner in this behalf] [Substituted by Notification No. F. 9(1)FD/CT/70-1, dated 21-4-72, published in Rajasthan Gazette Extraordinary Part IV-C, dated 21-4-72.] shall decide the matter. An appeal against the order of the Commercial Taxes Officer shall lie within three months from the date of the order to the Deputy Commissioner, Commercial Taxes (Appeals).

11A. [Power of revision. [Added and inserted by Notification No. F. 9(1)FD/CT/70-1, dated 4-7-79, G.S.R. 27, published in Rajasthan Gazette Extraordinary Part IV-C, dated 4-7-79, pp. 241-254.]

- The Commissioner may, of his own motion at any time, or on an application by the Commercial Taxes Officer, the supplier or any other person liable to pay duty under sub-section (5) or (6) of section 5 or a consumer, presented within ninety days from the date of communication of the order passed by the Deputy Commissioner, Commercial Taxes (Appeals) under rule 11, call for the record of the proceedings in which the order complained against was passed and if, after examining the record he considers that such order is illegal, improper or erroneous, he may, subject to the provisions of the Act, pass such order as he thinks fit.] [Renumbered and added by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.]

12. Composition.

- The Deputy Commissioner, Commercial Taxes (Administration) shall, within their respective jurisdiction, be the prescribed authority for the purposes of section 9. Form I Return showing information regarding energy supplied to consumers, electricity duty charged thereon recovered and paid to Government for the quarter ending.....

1. Name of the undertaking.....
2. Total units generated.....
3. Total units supplied.....

4. Exempted units.....			
Categories of consumers eligible for exemption	Total Units supplied to consumers in column (1)	Units consumed out of the supply in Column (2) in any buildings or parts of buildings or parts of buildings/premises used for commercial or residential purposes	Units exempted difference of Units in Columns (2) and (3)
1	2	3	4
(a)	by the Government of India.		
(b)	in the construction, maintenance or operation of any Railway by the Government of India.		
(c)	by a cultivator in agricultural operations carried on in, or near his fields such as pumping of water for irrigation, crushing, milling or treating of produce of those fields or chaff cutting.		
(d)	by hospitals or dispensaries which are not maintained for private gain.		
(e)	by recognised educational institutions.		
(f)	by places of public worship.		
(g)	by a consumer in any industry in the manufacture, production, processing or repair of goods.		
(h)	by or in respect of any mine as defined in the Indian Mines Act.	_____	
	Total Units Exempted	_____	
5	Net number of units dutiable (3 minus 4 i.e. the difference of 'total units supplied' and 'total units exempted').....	Rs.	
6	Amount of electricity duty for units shown at 5 above.....	Rs.	
7	Plus: Recoveries made from consumers disconnected.	Rs.	
8	Plus: Outstanding dues from previous returns and portion thereof since recovered.	Rs.	
9	Less: Refunds or adjustments on account of write off of irrecoverable	Rs.	

dues etc., allowed as per Schedule attached.

10	Less: Recoverable outstanding against consumers disconnected	Rs.
11	Amount of duty refunded under Rule 3 vide Schedule I attached	Rs.
12	Amount written off under Rule 5, vide Schedule II attached	Rs.
13	Amount paid into Treasury-Challan No. dated.....	Rs.

I to Form 'I'

Amount of electricity duty refunded under Rule 3, during the quarter endingName of the undertaking

Serial No.	Service connection No.	Name and address of the consumer	Amount of duty refunded
1	2	3	4

Ledger Account no.	Commissioner sanction Reference No.Dated.....	Remarks
5	6	7

II to Form 'I'

Amount of Electricity duty written off under Rule 5 for the quarter endingName of the undertaking

Serial No.	Service connection No.	Name and address of the consumer	Amount of duty written off
1	2	3	4

Ledger Account no.	Commissioner sanction Reference No.Dated.....	Remarks
5	6	7

Form IIReturn of electricity duty for the year ending March 31, 19.....

- Name of the undertaking.....
- Amount shown outstanding in the previousreturn as on 31st March, 19..... Rs.
 - Add: Total amount of duty billed for theyear as per column 2 of the Schedule attached hereto Rs.

Total of (i) & (ii)	Rs. _____
3. Less:-	
(i) Total amount paid to Government for the year as per column 3 of the Schedule attached heretoRs.
(ii) Refunds as per column 4 of the Schedule attached heretoRs.
(iii) Written off as per column 5 of the Schedule attached heretoRs.
(iv) Adjustment as per column 6 of the Schedule attached heretoRs.
Total of (i) & (iv)	Rs. _____
Balance outstanding as on 31st March, 19 (2, 3)	

to Form II

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

[Form III] [Forms III to VIII added by Notification No. F. 15(87)FD/CT/68, dated 23-3-71, G.S.R. 120, published in Rajasthan Gazette Extraordinary Part IV-C, dated 23-3-71.](See Rule 6) Monthly Return Regarding Energy Supplied to Consumers and Electricity Duty Charged/Recovered therefrom and Consumed by the Board for the Month of.....

S. No.	Particulars	Duty rate per unit (paisa)	Units supplied	Amount of duty Rs. P.
1	2	3	4	5
1.	Duty charged on the units sold during the month or consumed by the [Board]			

[Energy consumed by the Board for commercial or residential purposes alone be included.]

- (a) At full rates of duty.
- (b) At reduced rates of duty.
- (c) On which is remitted or not levied as per notification issued under clause (3) of the proviso to section 3 of the Act.
- (d) On which duty is not leviable under clause (2) of the proviso to section 3 of the Act.

2. Add opening balance of the duty outstanding against the Board for energy consumed by it.
3. Less duty realized from the consumer during the month.
4. Less or Add-Refunds or adjustments on account of levy of arrears or write off etc. allowed as per schedule attached.
5. Closing balance of the duty outstanding against the consumer at the end of the month and against the Board for energy consumed by it (Item 1+2=3+4).

Certified that the figures stated above have been verified, reconciled and found correct.

Signature Assistant Engineer or Officer authorised by the Board.

I to Form III

Name of Unit Division Circle Amount of Electricity Duty written off or charged excess being refunded or charged less being debited through adjustment under Rule 3 during the month of.....

S. No.	Service connection No.	Name and address of consumer	Class of the consumer	Particulars of amount written or refunded or adjusted
1	2	3	4	5

Amount of duty	Ref. to ledger folio consumers charges and allowances register	Authority Sanction Reference No.	Remarks
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6 7 8 9 10
 Total amount carried over to item No. 4 of the return

Signature of Assistant Engineer or Officer authorised by the Board.

Form IV (See rule 6) Quarterly return showing information regarding Electricity Duty charged and realized on the energy supplied to the consumers or payable on the energy consumed by the Board, for the.....quarter ending.....

S. No.	Units*				
Chargeable at full rate	Chargeable at reduced rates	Remitted by Government	Exempted under clause (2) of the proviso to Section 3 of the Act	Total units sold	
1	2	3	4	5	6

*Note. - This should also include energy consumed by the Board for commercial or residential purposes.

Name of the month	Amount of duty charge at		Add/Less write off, refunds adjustments Rs. p.	Total Rs. p.	
Full rates Rs. p.	Reduced rates Rs. p.				
7	8	9		10	11

Add opening balance outstanding Rs. p.	Total Rs. p.	Duty realized Rs. p.	Closing balance of duty outstanding (Co.13-14) Rs. p.
12	13	14	15

Ad-hoc amount paid to the Government during the quarter with No. & date of challan Rs. p.	Difference of Column No. 14 and 16 with the date and number of Treasury Challan under which the amount was paid (Duplicate copy of Challan to be enclosed with the return) Rs. p.	Remarks
16	17	18

Certified that the figures stated above have been verified, reconciled and found correct. Controller of Accounts or Officer authorised by the Board. Form V [See rule 5(2)] Rajasthan State Electricity Board Office of the Controller for Accounts, Jaipur Annual Return of Electricity Duty for the year ending March 31, 19.....

Month	Duty payable during the month (including duty payable on energy consumed by the Board for Commercial or residential purposes)	Duty realized during the month
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1	2	3
1. April	Rs. P.	Rs. P.
2. May		
3. June		
4. July		
5. August		
6. September		
7. October		
8. November		
9. December		
10. January		
11. February		
12. March		
Duty paid to Commercial Taxes Department relating to this month Rs. p.	Treasury Voucher No. and date	Refunds/ write off adjustments Rs. p.
4	5	6
		Balance amount payable for the month. (Col. 3 Col. 4) Rs. p.
		7
		8
		Remarks

Supplementary payments of duty realized and paid Certified that the figures stated above have been verified, reconciled and found correct. Controller of Accounts or Officer authorised by the Board. Form VI [See rule 5(2)] Office of the Controller of Accounts, Rajasthan State Electricity Board, Jaipur Control Register of Electricity duty payable realized and paid on energy supplied to the consumer or consumed by the Board for the month of.....

Units supplied to consumers including those consumed by the Board for Commercial or residential purposes					
S. No.					
Full rates	Chargeable at reduced rates	On consumption of which duty is remitted	On consumption of which duty is not leviable	Total units chargeable to duty (2+3)	
1	2	3	4	5	6
Name of the units	Amount of duty charged at				
Full rates Rs. p.	Reduced rates Rs. p.	Add/Less writ off refunds/adjustments p.	Rs. Total Rs. p.		

7	8	9	10	11
Add opening balance outstandingRs. p.	Total 11+12	Less realization during the month	Closing balance of duty outstanding at the closeof the month	Remarks
12	13	14	15	16

Form VII[See Rule 5(2)]Office of the Controller of Accounts, Rajasthan State Electricity Board, JaipurConsolidated Register of Electricity Duty Assessed, Realized and paid on the Energy Supplied to the Consumers or Consumed by the Board for the year.....

*Units supplied to consumers including thoseconsumed by the Board					Total
S. No.	Full rates	Chargeable at reduced rates	On consumption of which duty has been remittedby Government	On consumption of which duty is not leviableunder clause (2) of the proviso to Section 3 of the Act	units liable to duty (Col. 2, Col. 3)
1	2	3	4	5	6

Name of the month	Amount of duty charge at		Add/Less Write off refunds adjustmentsRs. p.		TotalRs. p.
Full ratesRs. p.	Reduced ratesRs. p.				
7	8		9	10	11

Add opening balance outstanding	Total	Duty realized	Closing balance of duty outstanding (Col. 13-14)	Ad-hoc amount by way of duty paid	Remarks
Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	
12	13	14	15	16	17

*Note. - This should include energy consumed by the Board for commercial or residential purposes.Form VIII[See rule 5(2)]Rajasthan State Electricity BoardControl register for electricity duty realized and deposited in Government Treasury

Month	Duty payable including the month (including dutypayable by the Board on energy consumed by it for Commercial orresidential	Duty realized during the month
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purposes)					
1	2	3		4	
	Duty paid to Commercial Taxes Department GovernmentA/Cs.	Challan/ Voucher No. and date	Refunds/ write off and adjustments	Balance amount payable for the month. (Col. 3 -4)	Remarks
1 - 3	4	5	6	7	8
1. April					
2. May					
3. June					
4. July					
5. August					
6. September					
7. October					
8. November					
9. December					
10. January					
11. February					
12. March					
13. Supplementary payments of duty realized in this year and paid during next year.					

Form IX[See Rule 3 and 3B of the Rajasthan Electricity (Duty) Rules, 1970]

Part I – To be retained in Treasury. Electricity Duty Challan

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43.

-Taxes and duties on Electricity Duty.(a)Taxes on consumption and sale of Electricity.Invoice of tax etc paid into TreasurySub-Treasury.....for.....(period){||-| Name and address of supplier on whose behalf money is paid[or the person liable to pay electricity duty under sub-section(5)or (6) of section 5 of the Rajasthan Electricity (Duty) Act,

1962.

] [Added by Notification No. F. 9(1)FD/CT/70, dated 8-11-74, published in Rajasthan Gazette Extraordinary Part IV-C, dated 12-11-74.] | Payment on account of | Amount | - | | (i) Electricity Duty for the period from to | Rs. | - | (ii) Other receipts | Rs. | - | | | | - | Total (i) & (ii) | | | - | (In words) Rs. | - | For use in Treasury only | | - | Date | 1. No. of Challan | | | - | 2. No. of entry in Electricity Duty Receipt Register | | | - | 3. Date of entry in Electricity Duty Receipt Register | | | - | Depositor | Treasury Stamp | Treasury Accountant | - | Treasury/Sub-Treasury Officer | | } Form IX [See Rule 3 and 3B of the Rajasthan Electricity (Duty) Rules, 1970]

Part II – To be returned to the Commercial Taxes Officers. Electricity Duty Challan

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43.

-Taxes and duties on Electricity Duty. (a) Taxes on consumption and sale of Electricity. Invoice of tax etc. paid into Treasury Sub-Treasury for (period) { | - | Name and address of supplier on whose behalf money is paid [or the person liable to pay electricity duty under sub-section (5) or (6) of section 5 of the Rajasthan Electricity (Duty) Act,

1962.

] [Added by Notification No. F. 9(1)FD/CT/70, dated 8-11-74, published in Rajasthan Gazette Extraordinary Part IV-C, dated 12-11-74.] | Payment on account of | Amount | - | | (i) Electricity Duty for the period from to | Rs. | - | (ii) Other receipts | Rs. | - | | | | - | Total (i) & (ii) | | | - | (In words) Rs. | - | For use in Treasury only | | - | Date | 1. No. of Challan | | | - | 2. No. of entry in Electricity Duty Receipt Register | | | - | 3. Date of entry in Electricity Duty Receipt Register | | | - | Depositor | Treasury Stamp | Treasury Accountant | - | Treasury/Sub-Treasury Officer | | } Form IX [See Rule 3 and 3B of the Rajasthan Electricity (Duty) Rules, 1970]

Part III – To be given to the depositor for retention by him. Electricity Duty Challan

0.

43.

-Taxes and duties on Electricity Duty.(a)Taxes on consumption and sale of Electricity.Invoice of tax etc. paid into TreasurySub-Treasury..... for.....(period){||-| Name and address of supplier on whose behalf money is paid[or the person liable to pay electricity duty under sub-section(5)or (6) of section 5 of the Rajasthan Electricity (Duty) Act,

1962.

] [Added by Notification No. F. 9(1)FD/CT/70, dated 8-11-74, published in Rajasthan Gazette Extraordinary Part IV-C, dated 12-11-74.]| Payment on account of| Amount|-|| (i) Electricity Duty for the period from to.....|| Rs.|-|| (ii) Other receipts|| Rs.|-||||-| Total (i) &(ii)||||-|(In words) Rs.....|-|| For use in Treasury only|||-| Date| 1. No. of Challan|||-|| 2. No. of entry in Electricity Duty Receipt Register|||-|| 3. Date of entry in Electricity Duty Receipt Register|||-| Depositor| Treasury Stamp|| Treasury Accountant|-|| Treasury/Sub-Treasury Officer|||}Form IX[See Rule 3 and 3B of the Rajasthan Electricity (Duty) Rules, 1970]

Part IV – To be given to the depositor for transmission to the Commercial Taxes Officer. Electricity Duty Challan

0.

43. Taxes and duties on Electricity Duty.

(a)Taxes on consumption and sale of Electricity.Invoice of tax etc. paid into TreasurySub-Treasury.....for.....(period){||-| Name and address of supplier on whose behalf money is paid[or the person liable to pay electricity duty under sub-section(5)or (6) of section 5 of the Rajasthan Electricity (Duty) Act,

1962.

] [Added by Notification No. F. 9(1)FD/CT/70, dated 8-11-74, published in Rajasthan Gazette Extraordinary Part IV-C, dated 12-11-74.]| Payment on account of| Amount|-|| (i) Electricity Duty for the period from to.....|| Rs.|-|| (ii) Other receipts|| Rs.|-||||-| Total (i) &(ii)||||-|(In words) Rs.....|-|| For use in Treasury only|||-| Date| 1. No. of Challan|||-|| 2. No. of entry in Electricity Duty Receipt Register||

_____|-|| 3. Date of entry in Electricity Duty Receipt Register||
_____|-| Depositor| Treasury Stamp|| Treasury Accountant|-||

Treasury/Sub-Treasury Officer|||}[Form X] [Forms X, XI & XII added w.e.f. 4-7-79.](See rule 3B)Application for registration by a person (other than a supplier) who generates energy for his own use or consumption or who supplies the same to others free of charge.

1. Name and full address of the applicant.
 2. Name and addresses of the proprietor/ partners of any person having any interest in the business.
 3. Name and address of the person owning generating set.
 4. Description of the place where the generating set is used or is intended to be used. (Mention here all the places where the energy is consumed or used)
 5. Description of the generating set-
 - (i) Make
 - (ii) Installed capacity
 - (iii) Firm capacity
 - (iv) Whether thermal or diesel.
 6. Date of purchase.
 7. Date of installing a separate meter/ sub-meter and the date on which it has been duly tested, also give the name of the officer who has tested it.
 8. Date of commencement of generation
 9. Average daily consumption.
 10. Purpose for which the set is used or is intended to be used.
 11. Whether the set is used at one fixed place or intended to be shifted from place to place.
 12. Remarks, (applicant may include here any additional information).
- Declaration I/We certify that the particulars stated above are true to my/our best of knowledge and belief and nothing has been willfully omitted therein. Signature of the Applicant Date.....Form XI[See rule 5(3)]Register to be maintained by a person who generates energy for his own use or consumption or supplies the same to any other person free of charges.

1. Name of the person who generates energy

2. Place of generation of energy

3. Capacity of the generating set

4. Date on which the meter was tested and the name of the officer testing it.

Month

		Total No. of units generated and consumed (as permeter reading)		
At the end of the month	At the beginning of the month			Total units generated
1	2			3
No. of units	Amount of Electricity Duty payable thereon			
Used by self	Supplied free of charge	Total units consumed	Rate of Elec. duty payable	Amount payable
5	6	7	8	9
No. of units for which duty is exempted, if any.		Details of Elec. duty paid		
Treasury Challan No.		Date	Amount	
10		11	12	13
Details of Elec. duty adjusted, or refundobtained if any.		Remarks	Signature of the person consuming energy	
14		15	16	

Form XII(See rule 6)Quarterly return to be submitted under section 6 of the Rajasthan Electricity (Duty) Act, 1962 showing generation of the energy for his own use or consumption or supplies the same to others free of charge for the quarter ending.....

1. Name and address of the person generating energy withregistration number
2. Description of the place where generation is being made(Mention here description of all places where energy generatedand consumed)
3. Particulars of generating set:-
 - (a) Make
 - (b) Firm Capacity
 - (c) Whether thermal or diesel
4. Total number of units of energy generated, consumed andsupplied free of charge during the quarter:-
 1. At the beginning of the quarter (As per meter reading)
 2. At the end of the quarter (As per meter reading)
 3. Total No. of units generated during the quarter
5. Total No. energy supplied to others free of charge during thequarter
6. No. of units exempted from Electricity Duty, if any
7. Number of units on which Electricity Duty is payable alongwithrate of electricity duty per unit
8. Amount of Electricity Duty payable.

9. Amount paid into treasury vide:
 - (i) Challan No. Date Amount
 - (ii) Challan No. Date Amount
 - (iii) Challan No. Date Amount
 10. Details of electricity duty adjusted or refund obtained, if any
 11. Balance, if any
 12. Remarks
- Declaration

1.

/We certify that the particulars stated above are true to my/our best of knowledge and belief and nothing has been wilfully omitted thereinSignatureDate.....Notifications[Notification No. 14(2) Tax/CCT/68/127, dated December 26, 1973, published in Rajasthan Gazette Extraordinary Part IV-C, dated 26-12-1973, p. 417]. - S.O. 145. - In pursuance of the second and fourth provisos to Rule 3 of the Rajasthan Electricity (Duty) Rules, 1970, I, Bhim Singh, Commissioner, Commercial Taxes Department, Rajasthan, hereby authorise all the Officers of the Electricity Board or the Supplying Companies responsible for the issue of electric bills to consumers, for the purpose of refund of Electricity Duty under the said proviso.[Notification No. 10 (E. Duty) ST/62/65, dated July 6, 1979, published in Rajasthan Gazette Extraordinary Part IV (Ga II), dated 6-7-1979, p. 109]. - S.O. 53. - In pursuance of Rule 3B of the Rajasthan Electricity (Duty) Rules, 1970, I, DC Joseph, Commissioner, Commercial Taxes, Rajasthan, Jaipur hereby authorise all the Commercial Taxes Officers incharge of Ordinary Circles, each within his jurisdiction as notified for the purposes of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954) to receive applications under the said rule and to exercise all the powers and perform all the functions required of an officer authorised under this rule:Provided that in respect of Jaipur and Jodhpur cities such powers will be exercised by the Commercial Taxes Officer of Circle 'A' of the city concerned throughout the Municipal limits of that city, and by no other.[Notification No. 10 (E. Duty) ST/62/64, dated July 6, 1979, published in Rajasthan Gazette Extraordinary Part IV (Ga)(II), dated 6-7-1979, p. 108]. - S.O. 52. - In pursuance of the proviso to Rule 6 of the Rajasthan Electricity (Duty) Rules, 1970, I, D.C. Joseph, Commissioner, Commercial Taxes Department, Rajasthan, Jaipur hereby authorise all the Commercial Taxes Officers in charge of Ordinary Circles, each within his jurisdiction as notified for the purposes of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), to receive returns under the said proviso:Provided that in respect of Jaipur and Jodhpur cities, such powers will be exercised by the Commercial Taxes Officer of Circle "A" of the city concerned throughout the municipal limits of that city, and by no other.[Notification No. 10 (E. Duty) ST/62-63, dated July 6, 1979, published in Rajasthan Gazette Extraordinary Part IV (C)(II), dated 6-7-1979, p. 107]. - S.O. 52. - In pursuance of the proviso to Rule 11 of the Rajasthan Electricity (Duty) Rules, 1970, I, D.C. Joseph, Commissioner, Commercial Taxes Department, Rajasthan, Jaipur hereby authorise all the Commercial Taxes Officers in charge of Ordinary Circles, each within his jurisdiction as notified for the purposes of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), to decide disputes regarding payment of electricity duty under sub-section (5) or (6) of section 5 of the Rajasthan Electricity (Duty) Act, 1962:Provided that in respect of Jaipur and Jodhpur cities, such powers will

be exercised by the Commercial Taxes Officer of Circle 'A' of the city concerned throughout the municipal limits of that city, and by no other.