

PUNJAB GOVT. GAZ. SEPT 6, 1963
(BHD R 15, 1985 SAKA)

PART IV
(PUBLIC WORKS DEPARTMENT ELECTRICITY)

NOTIFICATION

The 31st August, 1963.

No. C.S.R./212/P.A.10/58/S.13/63 : The following Rules, as amended upto date, are republished below for general information:-

'THE PUNJAB ELECTRICITY (DUTY) RULES, 1958

CHAPTER I

PRELIMINARY

1. **Short title**-These rules may be called the punjab Electricity (Duty), Rules, 1958.
2. **"Act Definitions** :- In these rules, unless the context otherwise-
 - (a) "Act" means the Punjab Electricity (Duty) Act, 1958, requires:
 - (b) "Annexure" means an annexure to these rules :
 - (c) "Duty" means the Electricity Duty levied under the Act:
 - (d) "Electrical Inspector" means the Chief Electrical Inspector to Punjab Government appointed under section 36 of the Indian Electricity Act, 1910".
 - (e) "Generating licensee" means a licence generating energy himself for distribution under the provisions of his licence.
 - (f) "Meter" means an appliance or apparatus for measuring the energy.
 - (g) Other words and expressions used herein and not defined in the Act or these rules but defined in the Indian Electricity Act, 1910, the Rules framed there under and in the Electricity(Supply) Act, 1948, shall have the meanings assigned to them in the said Acts and Rules.
 - (h) "Government" means Government of State of Haryana.

CHAPTER I
ASSESSMENT OF DUTY

3. **Manner of calculation**:- (i) The duty under 3(11) sub-section

(1) of section 3 of the Act shall be calculated in the price of the energy recoverable at the net rate of the Board which will include the demand charge when the supply is governed by a two-part tariff.

(2) When a generating licensee also received bulk supply from the Board and when, due to technical difficulties it is not possible to maintain a separate record of energy sold exclusively from the generating plant, then the energy sold from generating plant will be determined by deducting line losses and energy consumed on the Works of the licensee from the energy generated by a licensee, by a percentage figure to be fixed and approved by the State Government on the basis of average of last two years record of energy generated and sold in each case separately.

Explanation:- Net rate shall be taken to mean the rate at which a consumer is entitled to pay without any penalty or surcharge for the energy consumed within the grace period allowed for payment of the bill.

1. Published vide Haryana Government notification No. 16578-I&S-II/58/27974 dated the 19th September, 1958.
2. clause (d) substituted by the Haryana Electricity (Duty) (First 2. Amendment) Rules, 1963 (C.S.R. 99 of 21st April, 1963).
3. The words "clause (iii) and (iv) of " omitted by Haryana Government Notification No. 7664-SSL-61/32924, dated the 26th August, 1961.

3) Where the energy supplied to a domestic or commercial consumer is charged under different tariffs for lighting (including fans) and heating the duty shall be calculated by treating these two supplies separately.

Illustrations:- In an area where there is separate tariff for lighting (including fans) and heating, a domestic consumer consumes fifty units for lighting. The duty payable in this case on fifty units will be calculated at the rate of three paisa per unit for the first fifteen units, twenty-two naya paisa per unit for next twenty-five units and twenty-eight naya paisa per unit on the remaining ten units. Likewise the duty payable on the aforesaid one hundred units will be calculated at the rate of three naya paisa per unit on the first fifteen units, twenty-two naya paisa per unit on the next twenty-five units and twenty-eight naya paisa per unit on the remaining sixty units.

4. Marginal adjustments:- In calculating the amount of duty in each case, fractions of half paisa and less shall be ignored and if more than half naya paisa shall count as one naya paisa.

5. Unmetered supply.2(i) When unmetered supply is given by the Board to any domestic consumer or a commercial consumer, for the purpose of calculating duty on such supply the quantity of energy supplied shall be calculated in units on the basis of the tariff applicable to the consumer to whom the supply is given and the duty shall be calculated in the units, so arrived.

(ii) When unmetered supply is given by a generating licensee, the quantity of such supply in units shall be calculated for the purpose of duty recoverable from him in accordance with the following formula:-

Suppose:-

The amount of monthly bill of a consumerRs. X
her overall rate for that category of supply
if it were entered.

Then the number of units on which the duty will be payable by a generating licensee in respect of that consumer. ---Rs. Y.N.P.
.....100X
Y

2 Units.

2 units will be added to the number of units sold by the generating licensee to his consumers under metered supply and the duty will be assessed on the total number of units arrived at.

6. Persons generating energy for their own use or consumption and generating licensees to installers, etc.(i) Every person generating energy for his own use or consumption shall declare himself as such in writing, giving details of generating plants installed by him to the Electric Inspector within 30 days from the date of publication of these rules in the official Gazette failing which he will liable to the penalties provided in section II of the Act.

(2) Every person generating energy for his own use or consumption shall install a suitable meter(duty tested) to record the amount of energy used or consumed by him for the purpose of the assessment of duty. He shall be his own cost get it tested by the Electric Inspector before installation.

1. Sub-rules (3) added by the Punjab Electricity(Duty) (First Amendment) Rules, 1963 (C.S.R. 99 of 21.4.63).

2. Substituted by ibid.

(3) The meter installed under sub rule (2) shall be so maintained as to record the consumption correctly within the limits prescribed under the Indian Electricity Rules, 1956.

(4) The meter installed under sub rule (2) may be sealed by the inspecting officer appointed under section 7 of the Act and the scale when affixed shall not be broken by any person other than the inspecting Officer.

(5) The owner of the meter shall be responsible for the safety of the seal affixed under sub rule (4).

(6) A Generating Licensee shall install a suitable meter at the power house at his own cost duly tested by the Electrical Inspector to record the amount of energy generated by him and the provisions of sub-rule (3), (4) and (5) shall as far as may be, apply to such installation.

(7) Provision of separate meters where there is 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.

(7-A) Temporary connection for illumination. Where on the occasion of a marriage or a social function connected with through temporary connection or a temporary extension of an existing connection for the purpose of illumination and a part of the energy so supplied for the purpose of bonafide lighting, fans, heating and other purposes, he shall cause a separate meter or a sub-meter to be installed for measuring the quantities of these two categories of consumption separately. Where a separate meter as aforesaid is not installed, the duty on the entire amount of energy supplied through temporary connection or temporary extension of an existing connection on the above mentioned occasions shall be charged at 3 (such rate as may be for the time being in force on the energy supplied for the purpose of illumination on the occasion of a marriage or a social function connected with marriage).

(8) Adjustment as a rule of inaccuracy of meters. (i) where a meter installed at the premises of a consumer becomes inaccurate or inoperative the duty for the period the meter remains inaccurate or inoperative shall be based on the price or quantum of energy for which the consumer is billed by the Board of the generating licensee for the said period.

(ii) Where a meter installed at the premises of a person generating energy for his own use or consumption become inaccurate or inoperative the quantity of energy used and consumed for the period the meter remains inaccurate or inoperative shall be determined for the purpose of duty by the Electric Inspector.

CHAPTER III

COLLECTION AND PAYMENT OF DUTY

(9) Duty leviable on the energy applied by the Board. The duty leviable under sub-section (i) of section 3 of the Act on the energy supplied by the Board to a consumer or a licensee, shall be collected by the Board alongwith the monthly bills for the energy supplied and shall be deposited in Govt. Treasury, Sub-Treasury or the State Bank of India, as early as possible and in no case later than the 20th of the following month.

10 Rule 7-A inserted by the Punjab Electricity (Duty) (Second Amendment) Rules, 1963 (G.S.R. III of 7.5.1963).

11 Substituted for the words "marriage or other religious or social function" by the Punjab Electricity (Duty) (Third amendment) Rules, 1963 (G.S.R. 202 of 30.8.1963).

3. Substituted for the word "the rate of ten rupee per unit" by *ibid.*

4. Added by the Punjab Electricity(Duty)(First amendment Rules 1963(C.S.R. 99 of 21.4.1963

10). Duty leviable on the energy supplied by generating licensee. The duty leviable under clause(2) of sub-section(2) of section 3 of the Act shall be deposited by a generating licensee in Government Treasury, Sub Treasury or the State Bank of India within 15 days of the close of the month to which the duty relates.

11). Duty leviable or the energy used or consumed by a person generating for his own use or consumption, The duty leviable used under clause(b) of sub-section(2) of section 3 of the Act on the energy used or consumed by a person generating energy for his own use or consumption shall be deposited by him in Govt. Treasury, Sub-Treasury or the state Bank of India within 7 days of the close of the month to which the duty relates.

12). Refund of excess duty. If duty has been paid in excess of what is payable under the act, the Electrical Inspector shall authorise the refund of the excess duty so paid to the consumer -s concerned by adjustment in subsequent bill or bills and in the case of consumer who leaves the premises and gets the meter transferred or disconnected from his name, the excess duty shall be paid in cash. The claim for refund of the electricity duty through adjustment or cash shall be entertained, if it is presented to the local office of the Board within six months from the date of issue of the bill or the dt. of disconnection of the matter.

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

14. Head of Account- The amount of duty to be deposited under rules 9.10 and 11 shall be creditable to the Minor Head "Other receipts" under the sub-major Head(B-receipts from Electricity Duties, subordinate to the Major Head "43"-Taxes & Duties on Electricity.

15. Treasury Challan- The deposite made under rules 9.10 and 11 shall be made through treasury challans prepared in triplicate and the Treasury, Sub Treasury or the State Bank of India shall return two copies duty received, one of which shall be submitted to the Board, generating licensee or the person generating energy for his own use of consumption to the (Electrical Inspector) concerned immediately after the deposits are made.

16. Exhibition of duty in Account Books (i) The Board shall provide suitable columns in its account books to show the amount of duty assessed, amount of duty realized & the balance carried forward.

(2) A Generating licensee and a person generating energy of his own use or consumption shall clearly exhibition his account books the amount of duty payable by him every month under the Act, amount actually deposited in the treasury and the balance, if any, outstanding.

(3) The account books of the board, generating licensees and the person generating energy for his own use or consumption shall be open to check by the 2 (Electrical Inspector) during working hours of a day.

1" The time of interval for test audit of electricity duty shall be fixed as under:-

1. Generating license.	Once a Year.
2. Sub Division/Sub Offices of the Hr.	Once a Year.
state Electricity Board.	

17. Preparation and submission of returns the Board, a generating licensee and a person generating energy for his own use of consumption shall submits the Electrical Inspector) by the 3 (twentieth day of every month statement in the form as per Annexure I, II & III respectively.

CHAPTER IV
INSPECTING OFFICERS.

18. Functions and powers of inspecting officers (1) The Inspecting Officer appointed under section 7 of the Act shall generally be responsible for ensuring the compliance of the provision of the Act and these rules.

Substituted by ibid for the words "Inspecting Officer"

Substituted for the words "Inspecting Officer" by the Punjab Electricity (Duty) (First Amendment) Rules, 1963 (G.S.R.99 of 21st April, 1963)

1. Substituted for figures and words "10th day" by the Punjab Government notification No. 7664-5EL-61/32924 dated 26th August, 1961.

2. The I(Electrical Inspector) shall be responsible for checking the assessment and collection of duty and shall be responsible for the recovery of the duty from the defaulters as arrears of lead revenue under the provisions of Section 9 of the Act.

3. He shall be responsible to see that the various returns prescribed under these rules are submitted punctually to him.

4. He shall submit to the State Government a monthly statement in the form as per Annexure IV alongwith their comments, if any, in respect of the assessment and realization of Duty.

19) Entry and Inspection-2(a) The Inspecting Officer may enter inspect and entering any place or premises belonging to the Board, a generating licensee, a person generating energy for his own use or consumption or a consumer in which he has reason to believe that electricity is being generated, supplied or used.

2. The Board, a generating licensee, a person generating energy for his own use or consumption and a consumer shall afford at all times all reasonable facilities to the Inspecting Officer to make such examination as he may deem necessary to satisfy himself as to the due observance of the provisions of the Act and these rules.

3. The Inspecting Officer shall be the authority for purpose of sub-section I of Section 8 of the Act.

CHAPTER V
APPEALS.

20. Appellate Authority (1) The Electric Inspector shall be the authority under sub-section (2) of Section 8 of the Act to whom appeal against the orders of an Inspecting Officer shall lie, provided that when the Inspecting Officer is the Electrical Inspector, the appeal shall lie to the Secretary to Government, Punjab 2 (Irrigation and Power Departments).

2. Every appeal against an order under sub-section (I) of Section 8 of the Act shall be in writing, shall be accompanied by a copy of the order appealed against and shall be presented within three months of the date of the service of such orders.

3. Every appeal against an order under sub-section (I) of Section 8 of the Act shall be accompanied by a fee equal to 5 per cent of the amount required to be paid under the said orders.

4. The said fee shall be refunded if the appeal is accepted in full and in case the appeal is accounted in part of received the fee deposited will not be refunded.

4.) The fee prescribed under sub-rules (3) shall be paid into Government Treasury, Sub Treasury or State Bank of India under head prescribed in rule 14 and a receipted treasury Bank Challan attached to the appeal.

20. 1). Restriction on use of energy- No. person shall use the energy supplied to him for a domestic or commercial purpose, of allow the same to be used by any other person, for the purpose of illumination on the occasion of a marriage or a social function connected with marriage.

1. Substituted for the words "Inspecting Officer by the Punjab Electricity (Duty) (First amendment, Rules, 1963 (C.S.R.99 of 21st April, 1963).

2. Substituted by the Punjab Electricity (Duty) (First amendment) Rules, 1963 (C.S.R. 99 of 31st April, 1963).

3. Substituted by Punjab Electricity (Duty) (First amendment) Rules, 1963 (C.S.R.99 of 21st, 1963).

4. Added by Punjab Government notification No. 7664-SE-61/32924, dated 26th August, 1961.

5. Rule 20.1 Substituted by the Punjab Electricity (Duty) (Third amendment) Rules, 1963 which was originally inserted by vide Punjab Electricity(Duty) (First amendment) Rules, 1962.

20.B. Security for supply of energy through temporary connection, where the energy is required by any consumer through a temporary connection or a temporary extension of an existing connection for the purpose of illumination on the occasion of a marriage (or a special function connected with marriage) the Board or the Licensee, as the case may be, shall not grant a temporary connection or a temporary extension of an existing connection unless the consumer deposits a security calculated at the rate of (twelve rupees) per kilowat of the load applied for each duty for which the supply is required. The amount of security shall, if necessary, be adjusted against the amount of duty payable by the consumer for the energy supplied to him.

21. Prosecutions : No prosecution shall be instituted against any person for the contravention of any provision of the Act and these rules except at the instance of the Government or an Inspecting Officer.

(1) Substituted for the words "or other religious or social function" by Punjab Electricity (Duty) (Third amendment) Rules, 1963.

(2) Substituted for the word "one hundred and twenty-five rupees.)

ANNEXURE I

1. (Part. Statement showing the details of Electricity Duty Assessed and realised in respect of energy sold to consumers and licensees.

Name of Sub-Division/Sub-Office _____ for the month of _____

Sr. No.	Class of consumer	DUTY								Treasury Challan No. & Date
		Assessed during month	Previous balance	Total co.	Duty 3&4	Balance real- ised	carried over	Amount depos- ited	Re- turn into treas- ury	
1	2	3	4	5	6	7	8	9	10	

1. Domestic consumers.
2. Commercial consumers.
3. Other category of consumers
4. Licensees
5. Ex-State consumers/
6. Punjab Govt. offices/Deptts.

2(7) Illumination on the occasion of a marriage or a social function connected with (marriage)

Total - - - - - Substituted by Punjab Electricity (Duty) (First amendment) Rules, 1963 (C.S.R. 99 of 21st April, 1963).

Substituted by Punjab Electricity (Duty) (Third amendment) Rules, 1963 (C.S.R. 202 of 30th August, 1963).

ANNEXURE I

Part. Statement of persons who are defaulter in payment of Electricity Duty for the last three months of _____ in district _____ of Sub-Divisional under _____ Division of the Punjab State Electricity Board.

Sr. No.	Account No.	Name & Full residential No. of the person	Amount of arrears of electricity duty	Action taken by the SDO with details thereof	Remarks
1	2	3	4	5	6
1					
2					
3					
4					
5					
6					

ANNEXURE II

Statement showing details of the Duty assessed and paid by a Generating Licensee.

(See Rule 17)

19

For the month of _____

Name of Generating Licensee _____

Number of units	Amount of duty payable	Balance of duty brought forward	Total	Amount of duty paid	Balance	Remarks
1	2	3	4	5	6	7
1						
2						
3						
4						
5						
6						
7						

Rs.

Rs.

Rs.

Rs.

Rs.

1. Substituted by Punjab Govt. notification No. 7664-5EL
Rs. 61/32924 dated the 26th August, 1961.

ANNEXURE III

Statement showing details of the duty assessed and paid by a person generating energy for his own use or consumption.

(See Rule 17) for the month of 19

Name and address _____

Meter Reading Number		Amount of units consumed	Balance of duty assessed	Total B/F	Amount of duty paid	Balance	Remarks
Old	New	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8

Statement showing the duty assessed and realized.

See Rule 18 (4)

Inspecting Officer _____ For the month _____

Duty Payable	Duty assessed	Balance b/f	Total	Amount realised	Balance	Remarks
1	2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

1. Board
2. Generating Licensee
3. Person generating energy for their own use or consumption

S.S. Grewal
Secretary to Government, Punjab
Irrigation and Power Department.