

## (THE MADHYA PRADESH) ELECTRICITY DUTY RULES, 1949.

8 COMMERCE AND INDUSTRY DEPARTMENT NOTIFICATION 1ST OCTOBER 1949  
PUBLISHED IN GAZETTE EXTRAORDINARY DATED 1ST OCTOBER 1949 • RULES 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:— "The "Act" means the Madhya Pradesh Electricity (a) Duty Act, of 1949); "Electric Inspector" (b) means an Electric Inspector appointed under Sec. 36 of the Indian Electricity Act, 1910' (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 (I) of Sec. 7 of the Act; "Electricity Duty" means the Duty payable under (c) Sec. 3 of the Act; "Form" means, a Form appended to these rules; (d) "Government treasury" means a Treasury or Sub- (e) 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 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 of Government under the head "TAXES AND DUTIES ON ELECTRICITY—Taxes on consumption and sale of Electricity" and send the treasury receipt to the Electric Inspectors (within 15 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 part of the duty payable by him under Sec. 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 amount of surcharge to be levied the matter shall be referred to the Electrical Inspector for decision) 5. Recovery of Duty and interest—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 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 cent per annum) 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 "A" to "F" • Provided that where a distributor of electrical energy or a producer incorporates the substance of form "A" to "F" in his books it shall not be ledgers to the satisfaction of Electrical Inspector, necessary for him to maintain the monthly accounts separately in Form "A" to "F"

**7. Submission of Returns** —Every distributor of electrical energy and every producer shall submit to the Electrical Inspector (XX):— (i) along with the treasury receipt sent under rule 3, a return for each month in the form 'G'. (ii) at the 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 of 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 (such 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 Inspector, together with his assistants, may enter any premises where energy is or believed to be supplied (or consumed by a distributor of electrical energy or producer) and shall have access to any 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.**(1) Every distributor of electrical energy and every producer who is liable to pay electricity duty under Sec. 3 of the Act shall instal a meter 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. 7.(4) In case of generating stations of more than 50 KW an Ammeter and I/Vattmeter shall be provided in addition to the energy meter. z(5) Every producer or distributor of electrical energy shall maintain a log book wherein the reading of Ammeter and Watt- meter shall be entered atleast once in an hour and that of energy meter after each 24 hours]. 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 Electric Inspector from time to time\* (till such time, meters for each category are installed). 712.



**13. Settlement of any question • arises etwcen @ (the distributor of electrical energy or the producer d an Electric Inspector as to the quantity of energy 'Nwhich is able to electricity duty, the Provincia! Govenrment may, on plication of @(such distributor or producer) of the Electric spector refer the question to such authority as the Provincial overnment may appoint and the decision of such authority shall e final.**

**14. calculating the electricity • duty yable by a distributor, the distributor shall make the same lowance for incorrect meters, incorrect readings and leakages those made in respect of his own charges from consumers.**

**15. (1) If a @ (distributor of electrical energy or producer) ils to submit the treasury/ receipt under rules 3 and the returns entined ia clause (i) of rule 7 in respect of any nwnth before e due date or any extension thereof not exceeding fifteen days the discretion of the Electric Inspector, the Electric Inspector all, to the best of his judgement, determine the amount.of the cctricity duty payable by of electrical energy the producer) for the month and shall serve on the @ (distributor electrical energy or producer) a notice requiring him to pay e amount so determined or the difference between •.e amount electricity duty if any, already paid in respect of that month; ithin one month @(from the date of receipt of such notice). he amount so determined by the Electric Inspector shall be cemed to be the duty payable under Sec. 3 of the Act. (2) Where the distributor of electrical energy or producer failed to pay the duty in the manner set forth under Rule 3 d the duty is assessed by the Electrical Inspector unde•.• sub- the distributor of electrical energy or producer shall y in addition interest thereon from the date due under rule 3 the rate and in the manner set forth under rule 5. E (Provided that where the distributor of electrical energy or oducer has already paid the duty and pays or is called upon to ay the difference and if the Electrical Inspector is satisfied that the ordinary course of business such difference would not have me to the notice of the distributor of electrical energy or prqducer an earlier date, no interest shall be chargeable if the difference paid before expiry of the notice of one month). (3) If the @ (distributor of electrical energy or producer) its to pay the amount mentioned in sub-rule (1) above together ith interest, if any, within one month @ (from the date of receipt such notice) the Electrical Inspector shall proceed to recover e same under Sec. 5 of the Act. (4) If, within one month from the date of receipt of) e notice referred to in sub-rule (1) above the @ (Distributor of ectricai energy or producer) pays the amount specified in the Otice and submits the returns referred to in clause (i) of rule 7 12 for the month concerned, the Electrical Inspector shall order s much amount out of the amount paid by the @ .(distributor ( electrical energy or producer) as is on the verification of the,returr. submitted by @(the distributor of electrical energy or produce} found to be in excess of the actual duty payable by him to. b adjusted towards the duty payable by him for any subsequen month or months. (5) If, on verification Of the returns referred tp in sub-rul (4) above, it is•found that the amount determined under- sub-rul. (1) is less than the actual duty payable by the @(distributor o electrical energy or producer), the Electrical inspector Shal proceed to recover the difference under Sec. 5 of the Act. @(15-A• Within seven days of the bringing into use of ar. installation for •the generation of electrical energy at a voltage exceeding 100 vólts the distributor of electrical• energy or producel shall give notice thereof in**

Form L, to the Electrical Inspector). (15-B. 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 or installation; or (c) sells or otherwise disposes of his business or effects any change in ownership or names; 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 of shifting of camp, submit a report to that effect to the Electrical Inspector). 16. person who commits a breach these rules shall be punishable with fine not exceeding fifty rupees. FORM A [Vide Rule 4-AI Application For Refund/ Adjustment Name, address and account No. of consumer, distributor or producer whose accounts are proposed to be revised (1) Period affected (2) Number of Units of electricity duty Brief reasons for the proposed payable Units as it stands before proposed revision (3) Units of energy Dutiable units of energy after proposed revision (4) affected (5) (6) Minus (7) revision (8) It is certified that 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). NOTE (Signed by or on behalf of Distributor/Producer). —(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 for refund/ adjustment. 14 FORM AA (Vide Rule 6) Name of Distributor or Producer Address Style of Business.... For the month of.. Electrical Energy sold or supplied through a temporary extension of an existing connection for on the occasion of marriage or other social function exceeds 1,000 watts. Name of Address of the Existing consumer consumer or Purpose of temporary connection purposes of illumination where the connected Period of temporary connection service connection No. if any (1) Account No. of temporary connection (2) connection or extension From To (3) w. Total (4) (5) No. days At Rs. 5 per At Rs. 20 per K.W. for each K. W. each (8) connection (9) day (11) (12) FORM B (Vide Rule 6) Name of the Distributor or Producer ... .. Address ..... for the month of . Style of Business . ..... 19..... Electrical energy sold or supplied for consumption for light, fans or any other appliances normally connected to a lighting circuit in premises used for business, trade, commerce or for professional pursuits, including temporary connections at such premises covered by form 'AA Name of Address of consumer consumer or Account Meter Units supplied during Meter Exempted units Dutiable units Amount reading of reading of previous month (1) No. (2) present Metered Com- Total Units Class of At 8 paise At 10 paise At 12 paise per unit per unit per unit exemption (3) month (4) (5) puted (6) (7) (8) (9) FORM C (Vide Rule 6) Address . Name of Distributor or Producer for the month of Style of Business . Electrical energy sold or supplied within the premises of a factory— for lighting in all departments of the factory including canteen; (b) for fans used for humidification therein; but excluding electrical energy consumed for domestic purposes in a factory. .... 19... Factory Name of Address of Licence consumer consumer or Account— Units supplied during last Meter the month reading reading of of previous present Metered Com- Total No. Date of month Exempted units Dutiable Amount units at of duty 1.5 paise Units Class of exemption (Vide sec. (1) No. (2) (3) expiry (4) (5) month (6) (7) (8) (9) FORM D (Vide Rule 9) i Address ..... Name of Distributor or Producer . Style of Business for the month of. ...19... .. Electrical energy sold or supplied for light, fans or any other appliances normally connected to a lighting circuit others than that covered by forms 'AA' to 'D' in premises used for residential business, Name of consumer (1) trade or commercial purposes or for purposes of professional pursuits. Address of consumer or Account No. (2) Meter reading of previous month (3) Meter reading of present month Units supplied during the Exempted Units Units Class of exemption ( Vide sec. 3-A and Dutiable Amount units at 2 of duty paise per Metered (5) month Computed (6) Total (7) (8) (9) unit (10) (11) Name of Distributor or Producer . Style of Business . Electrical energy sold or supplied other FORM F. (Vide Rule 6) ... ..Address ..... for the month of . than that covered by forms 'AA' to 'E'. Units ..... 19 Dutiable Amount units at of duty Name of

consumer (1) Address of consumer or Account No. (2) Meter reading of previous present Units supplied during the month (3) month (4) Metered (5) month Computed (6) Total Exempted Units (8) 1. 5 paise Class of exemption (Vide sec. 3-A (9) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. tFORM G [Vide Rule 7(i)] Monthly Abstract showing total No. units of electrical energy sold or supplied to Consumers by the Distributor or Producer consumed by himself or his employees Name of the distributor or producer. .... Address. .... Style of business . Return for month ending . .....19... In-respect of station . ... Total units generated Total units purchased Total of units generated and purchased Total units dutiable . Total units non-dutiable . Total units accounted for . Total units unaccounted for. .... PART Energy covered by Particulars in (2) brief I—DUTIABLE Dutiable Category (3) UNITS units of KW Metered (4) Computed (5) Total (6) Amount of Electricity (7) Rs. P. 1. 2. 3. 4. 5. '6. form No. Form AA Form B Form C Form D Form E Temporary supply marriage (i) Rs. 5.00 per and social functions. each day. (ii) Rs. 20 per each day. KW for KW for TOTAL (i) & (ii).. Lights—commercial etc. TOTAL (i),(ii) & (iii) Lights—Factory Other Lights TOTAL (i) (ii) & (iii) Power—residential, commercial- @ @ 8 paise P.U. @ 10 paise P.U. (ii) @ 12 paise P.U. (iii) @ 1.5 Paise P.U. @ 6.5 paise P.U. (ii) @ 7 paise P.U. @ 12 Paise P.U. (iii) 2 paise P.U. Commercial etc. Power—Other purposes GRAND Total (item 1 to 6) @ 1.5 paise P.U

PART II—NON-DUTIABLE UNITS Energy covered by from No. Particulars brief (2) Lights in 3L-A (i) (Central Govt.) (3) Units- Exempted- under Section' (iii) 3-A(iv) (State Govt.) (Street LIS.) (irrigation) (Railways) (4) (P.H. Aux.) (8) (Under State Govt. Order) (9) P. 2. 3; 4. 5. (1) Form Form Form Form Form (5). (6) (7) 'B' 'D' 'E' Commercial etc. Lights Factory Other lights Commercial etc. Power—other purposes. TOTAL (items 1 to 5) (2) (3) In case of computed units the details of calculation be attached with the form. .... In case of producers the meter readings in support of above figures be attached. Difference paid for previous period, interest paid, if any, or other adjustments made be shown in a separate statement In case of computed units the detail of calculation be attached with the form. (2) In case of producers the meter readings in support of above figures be attached. (3) Difference paid for previous period, interest paid, if any, or other adjustments made be shown in a separate statement CERTIFICATE IT IS CERTIFIED that (a) the above figures are correct to the best of my/our knowledge and belief, (b) no supply which is dutiable under the M. P. Electricity Duty Act, 1949 has been exempted, and (c) the rates of Electricity Duty charged are as per the Act. (Signed by on behalf of the distributor/producer) Name Designation Date. .... tFORM 'H' [Vide Rule 7 (ii)] ANNUAL RETURN in respect of electrical energy sold or supplied within the premises of a Factory (a) for lighting in all departments of the factory including canteen. (b) for fans used for humidification therein. but excluding 'electrical energy consumed for domestic purposes therein. 1. 2

**3. Name of the distributor or producer:**—Address.— Style of business.—

**4. For the year ending 31st March 19..**



Form in which mont- hly A/c kept B/C/D/E/F/ Method of measurement UNITS IS ANY DUTIABLE Load con- Premises nected' to situated exempted within the connection exempted consumers premises (9) Rem arks independent Metered compu- Total connegtion/ sub-meter/ computation (5) (6) ted (7) (8) Note in respect of columns 9 and 10.— 1. 2. 3

**4. If the answer is 'YES' the details be attached on a separate sheet.**In case of Central/State Govt. all non-Govt. load and premises like cantcens, hostels, clubs, rest-houses, paying wards in hospitals and all residences should be indicated. In case of Railway, loads, other than that required for construction/maintenance/coperation of railway viz. bookstalls, tea shops, retiring rooms, schcolsand hospitals, railway, institutvs nti: I qum IF, ny wz.t( r works and street Lights be shown• In Case of irrigation Connecetions the number of lamps and wattages connected with the power meter be shown. Other Premises like resid ential loads if connected should also be indicated• t DECLARE that abpve information is true and complete to the best of my knowledge and belief. Signatwe.. by or on behalf of the distributor/Producer Name Designation.... Date .... .1 FORM K [Vide Rule' 7 (ii)] ANNUAL RETURN in respect of electrical •energy sold or supplied to consumers by the distributor or producer •or consumed by hiniself or his employees• 1. 2: 3. 4. 6. 7. 8. 9. IO. 11

**12. Name of Distributor Or Producer Address Style of business Return for the year ending 31st March 19..** in respect of station Total units generated Total units purchased 'Pota] units generated/and purchased Total units dutiable Total units non-dutiable 'ltotal units accounted for Total units unaccounted for Energy covered by Particulars in brief Form No. (1) Form 'AA' (2) Total No, of con- sumers (3) Dutiable units or Category (4) KW x days ————— metered computed Total (5) (6) (7) Amount of Electricity (8) PART I—DUTIABLE UNITS Temporary supply marriage and social function (i) Rs. 5 per KW for each. day.. . (ii) Rs. 20 per KW for each.... .. day. Total of (i) & (ii) 2. 3. 4. 5

**6. Form 'B' Form 'C' Form 'D' Form 'E' Form 'F' Lights Commercial etc.**Lights Factory Other lights Power-residential- commercial etc. Power-other purposése (i) @ 8 paise per unit (ii) @ IO paise per unit (iii) 12 paise per unit TOTAL of (i), (ii) & (iii) @ 1.5 paise per unit.. (i) @ 6.5 paise per unit (ii) @ 7 paise per unit (iii) @ 12 Paise per unit TOTAL of (i), (ii) & (iii) @ 2 paise per unit @ 1.5' paise per unit GfÅkD TÔÅL (Items I to 6) PART 11--NON DUTIABLE UNITS Energy covered by form No

**1. Particulars in brief (2) Lights Commercial etc.**Lights-F actor y Other lights Power Residential COMmerdial etc. Number 3-A(i). (Central Govt. ) No. of consumers Units. No. of consumers No. of consumers Units. No. of consumers Units. of • consumers and units exempted 3-A(ii) 3-A(iii) 3-A@) (Rail- (State (Street (Irriga- ways) Govt. ) lights) tion) (7) under sections 3-A@i) (Power (Under House Govt.) Total 2. 4. 5. (1) Form Form Form Form Form Form (8). orders) . (9) 'D' Power other purposes NO. of Consumers Units. TOTAL (items 1 to 5) I'll—DIFFERENCEARREARS OR INTEREST PAID OR O'FHER ADJUSTMENTS MADE DURING THE 4. 6. -7. YEAR Differencelarrears paid for the previous years.— Difference paid for current year (not accounted in par.t above).— Interest paid. Deduction made for previous years... Deduction made for current year (not accounted in Part I above).. . (Part I—Total of items 1 to 6 and + Part III : Amount of Electricity Duty payable for the year... (Part III total- of iteifis 4 and 5 Amount paid . declare that the above information is true and complete to the best of Iny knowledge and belief. Signature . total of items I to 3)— by or on behalf of distributor/producer. Name Designation.... Date..... ..