

UP ELECTRICITY DUTY RULES 1952

(3) U.P. ELECTRICITY (DUTY) RULES, 1952 Power Department Miscellaneous Notification No. 262-EL/52, dated 7th January, 1953. In exercise of the powers conferred by Section 10 of the U.P. Electricity (Duty) Act, 1952 (Act xxxl of 1952), the Governor of Uttar Pradesh is pleased to make the following rules: i, Short title.—These rules may be called the U.P. electricity (Duty) Rules, 1952. Any rule made shall have effect subject to the provisions of the Constitution and must be enforced, if made by the appropriate authority. 2. In these rules unless there is anything repugnant in the subject or context: (a) "the Act" means the U.P. 1952. (b) "duty" means electricity duty payable under Section 3 of the Act. (c) "Electrical Inspector" means Electrical Inspector to government, U.P. Ins. by U.P. Act No. 26 of 1952. Published in U.P. Gazette Extra Part I Section (Ka) dated 19 July

1959. AR 1959 SC. 23, 4 and 5 were subs. by No. 678—V/XXIII PB. 179-80. dated 6-5-1971. U.P. ELECTRICITY MANUAL 16 (d) "Deputy Electrical Inspector" means Deputy Electrical Inspector to Government, U.P. in charge of the region concerned or such other Deputy Electrical Inspector to Government, U.P., as may be deputed by the Electrical Inspector for any particular case. (e) "Assistant Electrical Inspector" means the Assistant Electrical Inspector to government, U.P. who may be in charge of the area or zone concerned or such other Assistant Electrical Inspector to Government, U.P. as may be deputed by the Electrical Inspector for any particular case. (f) "Government Treasury" means a Treasury or Sub-Treasury of the Government. (g) "Other person" means any person other than a licensee or appointed authority consuming electrical energy from his own source of generation. (2) All other words and expressions used herein and not defined shall have the meanings respectively assigned to them in the Act and failing that the meanings as assigned in the Indian Electricity Act, 1910. and the Indian Electricity Rules, 1956

3. Provision of meters, manner and time of payment of duty, interest and penalty. 1) Licensees, appointed authorities and other persons shall provide and maintain in proper condition correct meters to record the energy generated, supplied or consumed with the exception of that which is not metered in accordance with the prevalent tariff and for which approval of the Electricity Inspector shall be obtained in writing within two months from the date of publication of these rules in the Gazette, for being continued as such, and shall record the readings at monthly interval or else with prior sanction of Government. at an interval of every two months: Provided that in case of "Other persons" where metering arrangement does not exist it shall be provided within six months from the date of publication of these rules or within such period as the Electricity Inspector may allow on the application made to him in this behalf. (2) (a) The meter mentioned in sub-rule (1) shall be deemed to be correct if they conform with the requirements of sub-rule (1) and sub-rule (2) of Rule 57 of Indian Electricity Rules, 1956. (b) Licensees, Appointed Authorities and other persons shall comply with the requirements of sub-rule (4) and sub-rule (5) of Rule 57 of the Rules, 1956: Provided that in case of "Other person" who may not have his own testing arrangement, the Electricity Inspector may on payment of the fee prescribed under Rule 7 of the Indian Electricity Rules, 1956. either test the meter or allow it to be tested in a laboratory approved by him. R. 31 U.P. ELECTRICITY (DUTY) RULES, 1962 In case the energy is supplied or consumed by the licensee or the Board, or is supplied by the State Government or the Central Government, the licensee or the appointed authority and in case the energy is consumed by other person, the other person shall Within two calendar months following the close of the month in which meter readings were recorded, deposit in Government Treasury under the head: 0043—Taxes and Duties on Electricity 101—Taxes on the consumption and sale of Electricity. the amount of duty payable in any month on the energy recorded under sub-rule (1) shall submit to the Assistant Electrical Inspector concerned the receipted copy of the Treasury Challan under intimation to the Electrical Inspector. so as to reach him within 10 days of the expiry of the aforesaid period of two months. " (4) As a result of failure to deposit the amount of duty within the period prescribed under sub-rule (3) of this rule the interest on the amount of duty remaining unpaid, chargeable at 18 per cent per annum, shall within seven days of the close of each month for which interest is chargeable, be deposited in Government Treasury through a separate treasury challan under the head of account given in sub-rule (3) and the receipted copy of the treasury challan shall be submitted to the Assistant Electrical Inspector concerned under intimation to the Electrical Inspector so as to reach him by

the tenth of that month. (5) The amount of penalty imposed under sub-rule (2) of Rule 11 for evading or attempting to evade the payment of duty shall be deposited in Government Treasury through a separate treasury challan under the head given in sub-rule (3) within thirty days of the date of order and the receipted copy of treasury challan shall be submitted to the Deputy Electrical Inspector so as to reach him within ten days of the deposit of the amount. (6) The amount of duty determined under sub-rule (3) of Rule 11 and the penalty, if any, imposed thereunder shall be deposited in Government Treasury under the head mentioned under sub-rule (3) within thirty days of the date of the order and the receipted copy of treasury challan shall be sent to the Deputy Electrical Inspector so as to reach him within ten (10) days of the deposit of the amount. (7) In case the receipted copy of the treasury challan in respect of the amount of duty, interest or penalty is not submitted to the appropriate authority within the period specified in sub-rules (3), (4), (5) or (6) the licensee, appointed authority or the other person concerned shall also pay the following amount through deposit in Government treasury under the head given in sub-rule (3) for the delay in submission of the treasury challan. 1. sub-rule by Notification No. 500-P-3-97-24-IDP-85 dated 18 August

1997. Published in u.p. Gazette Extra 11 Section (Kha) dated 18 August. 1997. 18 U.P. ELECTRICITY MANUAL (i) Up to a period of 15 days (ii) More than 15 days and up to 30 days (iii) More than 30 days and up to 60 days (iv) More than 60 days Rs. 10 25 60 100 (8) In case the amount of duty, interest or penalty has been deposited in Government treasury in excess of the amount of duty, interest or penalty payable under the Act, it shall not be adjusted by the licensee, appointed authority or other person unless refund of such excess amount of duty, interest or penalty has been authorised by the Deputy Electrical Inspector in writing

4. Manner of calculating duty.—The duty payable in respect of electrical energy supplied or consumed during the period between September 1, 1970, and the date of the first meter reading recorded thereafter (hereinafter called "the period first aforesaid") shall be computed on the total consumption for the period intervening between the readings immediately preceding and immediately following September 1, 1970 (hereinafter called "the period second aforesaid") as follows :—

Case I: If the portion of energy supplied or consumed during the period second aforesaid on which duty shall be charged on the rate enforced from September 1, 1970 (ii) (v) the period second aforesaid on which duty shall be charged at the rate which was applicable immediately before September 1, 1970

(2) Less than eight days Eight days or more but less than 16 days 16 days or more but less than 24 days 24 days or more but less than 32 days 32 days or more

(3) Full 3/4 1/2 Nil (4) Nil 1/4 1/2 3/4 Full R. 41 U.P. ELECTRICITY (DUTY) RULES, (1) (b) At an interval (i) of two months (ii) (iii) (iv) (v) (2) less than 15 days 15 days or more but less than 30 days 30 days or more but less than 45 days 45 days or more but less than 60 days 60 days or more 1952 (3) Full 3/4 1/2 1/4 Nil 19 (4) Nil 1/4 3/4 Full Provided that the payment in respect of the energy supplied or consumed, as recorded on or after September 1, 1970, shall be made in accordance with the provisions contained in sub-rule (3) of Rule 3 : Provided secondly, that where the tariff does not involve metered supply of energy the licensee or the appointed authority shall compute the supply on a basis approved by the Electrical Inspector ; Provided thirdly, that in a case the energy consumed by 'Other person' prior to September 1, 1970, ordinance was not being metered then the duty payable on the amount of energy consumed between September 1, the date of fixing the meter thereafter, shall be computed by the Deputy Electrical Inspector but will be subject to revision by the Electrical Inspector, if considered necessary by him, in cases where no appeal has been made and the other person shall pay the same regularly at monthly intervals in the same manner as should have been done if the meter was installed. (4) Provided thirdly, that in a case the energy consumed by other person prior to September 1, 1970, and the date of fixing the meters thereafter, shall be computed by the Deputy Electrical Inspector and the other person shall pay the same regularly at monthly intervals in the same manner as should have been done if the meter was installed." (2) Duty on the entire energy supplied on a particular rate schedule. (such as light and fan, domestic power, cinema or industrial or motive power, but with the exception of mixed load tariff which may include supply of energy for industrial purposes as well for domestic and other purposes outside the factory) irrespective of the purpose for which the same is consumed, shall be levied at the rate prescribed by Government for that category of supply or consumption

1. Subs. No. 500+3-97-24-1DP-85 dated 18 August. 1997. U.P. ELECTRICITY MANUAL 20 (3) In case where the supply is afforded on mixed load tariff, unless proper arrangement for metering different categories of consumption exists to the satisfaction of the Electrical Inspector, 20 per cent Of the total consumption for the said tariff shall be dutiable at the rate of levy fixed for light and fan and other purposes and rest 80 per cent of the consumption shall be dutiable at the rate fixed for levy on industrial consumption. In case where energy supplied on Industrial tariff is consumed in residences or staff colonies etc., for lights and fans and other purposes and on that account certain additional charge is levied by the supplier over and above the prescribed tariff for industrial power, the duty shall be payable on the entire consumption at the rate fixed for industrial consumption and in addition, it shall also be charged on the extra payment realised by the licensee or the appointed authority at the rate fixed for the levy on light and fan or other consumption : Provided in case where energy supplied on industrial tariff and is consumed for light and fan purposes to compute the duty, the energy supplied, shall be deemed to have been sold at light and fan rate

5. The amount of duty payable by a licensee, appointed authority and other person shall be deposited after rounding off the paise to nearest multiple of 5, amount of 2 paise or less being ignored and amounts above 2 paise being reckoned as a 5 paise

6. Irrevocable duty.—Where a duty is found irrecoverable wholly or in part. even after careful and diligent attempts to recover it. it may be off by the Government

217. Keeping of books of account.—The books of accounts kept by licensee, appointed authority and other person at his local office under Section 5 of the said Act shall contain the following particulars:- (a) (b) (c) (d) (e) (f) Details including meter readings to show the amount of energy generated, purchased, distributed and consumed. Name and service connection number of the person consuming or supplying energy. Brief description of the premises where the energy is consumed or supplied and the purpose for which energy is consumed. Date and month of recording meter reading and the units supplied or consumed separately for each category. Rates of supply for each category. Details of the energy generated, supplied or consumed in each category which is exempt from duty under the Act. 1

2. Subs. by Notification No. 500+3-97-24-1DP-85 dated 18 August 1997. . Subs. by Notification No. 500+3-97-24-1DP-85 dated 18th August 1997. R. 91 U.P. ELECTRICITY (DUTY) RULES. 1962 21 (g) Amount of duty payable and the amount deposited and its particulars (h) Date of depositing the duty and the number of treasury challan through which it has been deposited. (t) Amount of duty realized from the consumers and its particulars. In addition to the particulars mentioned above following particulars shall also be kept by the licensees, appointed authorities of the Board and other persons (i) Particulars of the amount of interest payable for not depositing the amount of duty in time. (ii) Date of depositing the amount of interest and the number of treasury challan through which it has been deposited. (iii) Particulars of the amount deposited as penalty imposed for evading or attempting to evade payment duty. (iv) Date and number of the treasury challan through which the amount of penalty imposed has been deposited : Provided that the aforesaid particulars of, accounts for the energy supplied to the State Government or the Central Government may, in place of the office of appointed authority, be maintained at the office of other officer, but shall be produced at the office of the authority for inspection on such date which shall be fixed by the Assistant Electrical Inspector and shall be intimated to the appointed authority. 1"18. Submission of Returns.—A licensee, appointed authority or other person shall submit to the Electrical Inspector— (a) return in duplicate, in form 'A' annexed hereto within 60 days after the expiry of the half year to which the return pertains. and (b) return in duplicate in form 'B' annexed hereto within 3 month of the close of the financial year on 31st March." 219. Inspection of books of account.—An Inspecting Officer appointed under Section 6 of the Act, may, at any time, require a licensee, appointed authority or other person to produce for inspection at the registered or other office of licensee, appointed authority or other person such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty leviable by him under the Act.) 1. Subs. by Notification No. 500-P-3-97-24-IDP-85 dated 18th August, 1997. 2. 10. 11. 12, 13, 13-B, 14 and 16 sub 8. by Notification No. 678 V/XXIII-PB- 179-170. dated 6+1971. 22 U.P. ELECTRICITY MANUAL 10. Power of entry of Inspecting An Inspecting Officer may enter any premises, where energy is generated, supplied or consumed for the purpose of— (a) verifying the statements made in the book of accounts kept

and returns submitted by the licensee, appointed authority and other person, (b) checking the readings of the meters and sealing the meters as and where required, and (c) verifying the particulars required in connection with the levy and payment of duty. (2) Every licensee, appointed authority, other person or consumer shall afford at all times all reasonable facilities to the Inspecting Officer to make such examinations and tests as may be necessary to satisfy himself as to the due observance of the provisions of the Act and these Inspecting Officer shall as often as may be necessary inspect the books of accounts kept and returns submitted by a licensee, appointed authority or other person, under Rules 7 and 8 respectively and apply a detailed test of individual entries for verifying the particulars noted by the licensee, appointed authority or other person, so far as they are connected with the levy and payment of duty and shall also verify all entries and records relating to— (i) exemption from duty, and (ii) adjustments, authorised and actually effected by, the licensee, appointed authority or other person (2) The Deputy Electrical Inspector, after giving the licensee, appointed authority of the Board and other persons reasonable opportunity of being heard, shall determine the amount of penalty to be imposed for evading or attempting to evade the payment of duty assess the amount of duty for such period and notify the amount of duty/penalty in writing to the licensee, appointed authority or other person as the case may be. (3) The Deputy Electrical Inspector after giving reasonable opportunity to the licensee, appointed authority or other person of being heard, in the event of any of the seals fixed on the meter by an inspecting officer under sub-rule (b) of Rule 10 being found broken at the time of any subsequent inspection, shall estimate the amount of the energy supplied or consumed during the period between the date of affixing the seal and the date on which the same is found tampered. He shall also determine the amount of penalty to be imposed for such default and notify to the licensee, appointed authority or other person, in writing the amount of penalty as well as of the duty payable

1. Subs. by NOUFLCAUon No. 500-P-3-97-24-1DP-85 dated 18th August, 1997. R. 13-BI U.P. ELECTRICITY (DUTY) RULES. 1962 23 12. Provision of installing separate meters.—Where there is a combined installation in which part of the energy supplied or consumed is dutiable and part is exempted and where the energy supplied or consumed is utilized for such categories for which the rates of duty are different, the licensee, appointed authority and other person shall provide and maintain separate, suitable and correct meters or sub-meters to register the quantities of different kinds of consumption separately : provided that if any consumer has already installed suitable and correct meters for recording the said energy separately the licensee or appointed authority may not install, separate meter or sub-meter for the purpose but the responsibility for maintaining in good and correct condition the meters installed by the consumer shall lie on him and he shall be entitled to take necessary action in accordance with sub- (4) of Section 26 of the Indian Electricity Act, 1910, in every place provided further that it shall also be obligatory on the consumer at the time of taking connection to apprise the licensee or the appointed authority of the purposes for which the energy will be consumed by him and that he shall also notify the licensee or the appointed authority, as the case may be, fifteen days in advance of the charges, if any, be proposed by him after the commencement of supply, in the mode of consumption for which different rates exist for the levy of duty

13. Disputes 'between the licensee or appointed authority and their Consumers.—Disputes between licensee or appointed authorities and their consumers regarding the rate of levy or of the amount of realised shall be preferred to the Deputy Electrical Inspector for decision. 13-A. • An appeal shall lie to the Deputy Electrical Inspector against an order passed by the Deputy Electrical Inspector under sub-rule (2) or under sub-rule (3) of Rule 11 and his decision for the amount of penalty under sub-rule (2) or sub-rule (3) of Rule 11 shall be final." (2) Every appeal shall be in writing, duly accompanied by a copy of the order or decision appealed against and a receipted copy of the treasury challan in token of payment of fee prescribed under Rule 13-B. An appeal shall not be entertained beyond a period of 90 days from the date of the service of order appealed against. 13-B. The following fees shall be levied in matters of disputes and appeals— 1. Suba. N. 500-P-3-97-24-1DP-85 18th August, 1997. 24 U.P. ELECTRICITY MANUAL (a) Dispute under Rule 13 (b) Appeal under sub-rule of Rule 13-A (c) Appeal under sub-rule of Rule 13-A (d) Appeal under sub-rule of Rule 13-A (R. 14 Rs. 25.00 n.oo mo 250.00 (2) While giving his decision the Electrical Inspector or Deputy Electrical Inspector, as the case may be, shall also decide how and in what proportion the fee initially paid by the applicant/appellant under item (a) or item (c) of sub-rule (1) shall be borne by the consumer or the licensee or the appointed authority. (3) All fees with the exception of 30 per cent of the fee payable under Clause (b) and Clause (d) of sub-rule (1) above which shall be paid directly.

in advance to the authority hearing the appeal, shall be deposited in advance in Government Treasury under the head "XIII— Other taxes and Duties—Receipts from Electricity Duties (ttv Other receipts (b) Other receipts", and the receipted copy of the treasury challan shall be submitted to the appellate authority. invariably under intimation to the Electrical Inspector. The question of refund of the whole or part of the fee paid, in the appeal shall be in the discretion of the appellate authority

14. Testing of meter for correctness and estimation • of If in case of doubt the inspecting omcer appointed under Section 6 of the Act considers it necessary to get the correctness of any meter examined by the Electrical Inspector. which shall normalV not be required more than once in a year, except when the meter stops to register. or on being referred, the Deputy Electrical Inspector. or the Electrical Inspector is satisfied that its accuracy is doubtful, the licensee. appointed authority or other person, shall within one month of the order of the inspecting office replace that meter with another suitable and correct meter, deposit the fee for testing of meter as prescribed by Government under Rule 7 of the Indian Electrical rules, //f956. and deliver at his own expense the meter along with a receipted copy of the treasury challan on account of the testing fee tp the Electrical Inspector in his office for test. (2) Tie result of such test, which shall be final and binding, shall be intimated In writing to the inspecting officer, Deputy Electrical Irispector and the licensee, appointed authority or other person concerned and the Deputy Electrical Inspector, keeping In view the recommendations thereon of the inspecting officer, shall estimate the amount of energy supplied or consumed during such period not exceeding six months prior to the date on which its accuracy was suspected. as the meter shall not, in his opinion, have been corrected and the duty for that period shall be levied accordingly on that basis. R. 161 U.P. ELECTRICITY (DUTY) RULES, rega as (3) On receipt of the test result. the licensee, appointed authority or other person concerned shall arrange to obtain the meter at his own Qense from the omce of the Electrical Inspector and in case the meter is found to be correct he shall be entitled for refund of the fee deposited 1116. (Omitted)

16. Limitation of No court shall take cognizance of any offence punishable under this Act unless complaint thereof Is made within three months of the date on which the alleged commission of the offence came to the Imowledge of an Inspecting Omcer : Provided that no cognizance shall be taken of an offence committed unless it is brought to the notice of the Inspecting Omcer within 24 months of the date on which the same was committed : Provided further that where the offence consists of disobeying a written order made by an Inspecting Omcer, complaint thereof any be made within six months of the date on which the offence is alleged to have been committed.(2) No Court shall take cognizance of an offence under thé Act and these rules except on a complaint made by the Electrical Inspector or the Deputy Electrical Inspector. 2(FORM 'A' Return showing iMornnatton regarding energy supplied or consunæd electricity duty leviabie thereon and actually paid to Gowrnnænt Jor the period ending 30. March 31 1. Name of the licensee, appointed authority or other person 2. Energ generated or purchased (in Kwh) as per meter reading In the month of 1 February/August March/ September April/ October May/November June/December General Purchased Sum of (Items 2 3 2 and 3) 4 1. me 15 Omitted & Rule 16 sub'. by Notification NO. 500+3-97-24-1DP-85 dated 18 August 1997

2. Form "A" subs.26 July/January U.P. ELECTRICITY MANUAL 1 2 IR. 16 4 Total August/ February September/March 3. Less energ exempted from levy as per radings taken In the In construction, month of maintenance of operation of the works belonging to 3 Energ Consumed 1 By State Government 5 licensees and appointed authorities 2 In the construction, maintenance or operaddn of any railways 6 For the purpose of generation by Other persons 3 By agricultural operations. carried out on or near his field by a cultivator 7 By Centi•al - Government 4 Total energy exempted from levy (Sum Columns 2 to 7) 8 February/August March/September April/October May/ November June/December July/January Total August/February September/ March 4. Net energ dutiable (Diff. of Item 2. Column 4 marked" and Item 3, Column 8 marked") 5. Energy supplied or consumed (Kwh) separately for each categ01Y which iâ dutiable on the basis of meter readings taken from February to July/ August to January its rate charged, rate and amount of electricity duty U.P. ELECTRICITY (DUTY) RULES, 1962 Rate of duty 4 27 Amount of electricity duty 5 (a) (c) (e) Category 1 Light and Fan DomeStic power Industrial purpose . Total Rate of Kwh charges . supplied/ 2 consumed 3 6

7. Difference, if any, between the figures of consumption stated under Item 4 •and Column 3 of Item and 5 within reasons justifications (a) Particulars about payment of Electricity Duty Amount pad

with due date T.C. T.C. pau after dw date In repect R«marks, of tb dins any was the 2 of duty payabb 3. Amount 4 rwmber and date 5 e number and date 7 of 8 9 February/August March/September April/October May/ November June/December July/January April/ October May/ Növember June/ December July/January Auguet/Februaxy September/March Total during half year ended September 30/March 31 (b) Total amount of Electricity duty Rs. paid (sum of Columns 4 and 6)

8. U.P. ELECTRICITY MANUAL Total amount of Electricity duty, interest and penalty payable during the half year. amount actually paid agamet the same and arrears Amount payable Elec• h• Penalty Partlwlarg of Payment Amoun aMualty paid PO Arrears Total Ann Fot rrmth 1 triclty terest Duty 3 2 4 ear8 5 TO• tal 6 Elect• riclty duty 7 Iry terest 8 atty 9 pald 10 11 12 April/October May [November June/December July/Januaor August/FebruaIY September/March Total 9. IO. 11

12. Amount of Electricity Duty authorised for adjustment under sub-rule (8) of Rule 3 v&ie Schedule I attached.Rs. Amount of bad debt of electricity duty written-off under Rule 6 vide Schedule 11 attached Amount of Penalty or electricity duty reduced as per orders issued under sub-rule (1) or Rule 13-A vide order No. date Sum of Items 9, IO and n Net amount arrears (Differences of Che total arrears shown under Item 8 and sum of Items 9, IO and 11) Rs. U.P. ELECTRICITY '(DUTY) RULES. 1962 29 Schedule I to Form 'A' (Ralf yearly return) Amount Qfelectdctty duty a4tusted under subacute (9) f Rule 3 . 1. Name of the undertaking Serice team Amwntot Ledger Electrical cauctioaNo. addressofthe electridtyduty AccountNo. Inspectors 1 2 const.mer 3 refurded 4 5 sanctton 6 Rernarks 7 Schedule 11 to Form W (Hilf yearly return) of elecå-icity duty adjusted under Rule 6 for hay-year ending September 30, March 31 l. Name of the underüking .. Amountofduty Ledger 5. u. cræ«mNo. a#essofthe wrntenoff 2 3 Account 5 Govemmem sanction 6 Remarks 7 1 1. 4 FORM 'BJ Remmofelectrtclty duty for the year ending March 31. 1999.... (1) Nameofthe licensee, appointed authority or other person..... (2) (a) Amount shown as balance in the last return for the year Rs ending March 31, 19 (b) Amount payable of Government for the year 19 as shown jn Column 2, and enclosed schedule on account of : (I) Electricity Duty (ti) Interest (iti) Penalty Sum of (a) and (b) Rs. Rs. Rs. .. Rs. Rs. form 'B' subs. by Notificauon No. 500.P.3-97-24-IDP-85 dated 18 August. 1907. U.P. ELECTRICITY MANUAL 30 (3) (a) Amount deposited ..With the State Government as shown in columns of the enclosed schedule (b) Amount authorised for adjustment (c) Amount of bad debts written off (d) Amount of penalty electricity reduced sum of (a), (b), (c)and (d) Outstanding balance on 31stMaldl. Item 2 (minus Item 3) Rs. Rs. Rs. Schedule to Form 'B' Name Qf the liäensee. appointed authority and other per*on Yu 1 April May June . July dW Amount of Enount of pay& on titerest energy payable penalty as per order issued under Rule 11(2) (3) 4 Amount deposited with State Govemme nt 5 knount Anomtof knotmtof autho- bad debts . pemRy or rised%r writenoff 2 any 3 a\$ust• 6 7 rednd by Qpella!e autwrity 8 September November December January February March Total