

COMMERCE AND INDUSTRY DEPARTMENT
NOTIFICATION NO. 8092-916-VII-E, DATED 1ST OCTOBER
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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:—

- (a) The "Act" means Z (the Madhya Pradesh Electricity Duty Act, 1949) (X of 1949);
- (b) "Electric Inspector" means an Electric Inspector appointed under Sec. 36 of the Indian Electricity Act, 1910 (IX of 1910), and authorised by the Provincial Government to act under these rules and includes an Inspector so authorised;

Note.—"Inspector" means any Officer appointed by the Provincial Government under sub-section (I) of Sec. 7 of the Act;

- (c) "Electricity Duty" means the Duty payable under Sec. 3 of the Act;
- (d) "Form" means a Form appended to these rules;
- (e) "Government Treasury" means a Treasury or Sub-treasury of the Government and includes any office, branch, or agency of Reserve Bank of India, or any other body acting on the authority of the Government and transacting treasury business for the Government.

3. Time and Manner of 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 "043--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. z(In case of dispute regarding amount of surcharge to be levied the matter shall be referred to the Electrical Inspector for decision)

÷4-A. **Refund of Duty paid in excess etc.**—@ (The distributor of electrical energy or the Producer) shall, with the prior approval of the Inspector, refund or make adjustments for electricity duty collected wrongly from a consumer or paid in excess by him.

z(The application for refund/adjustment shall be made in form 'A').

5. **Recovery of Duty and interest**—(1) Where the duty due is not paid within the period specified under rule 3, the same shall be paid thereafter with interest thereon at the rate prevailing in accordance with sub-rule (2). z(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).

z(3)

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@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 z ("AA") to 'F' :

Provided that where a distributor of electrical energy or a producer incorporates the substance of form "AA" to 'F' in his ledgers to the satisfaction of Electrical Inspector, it shall not be necessary for him to maintain the monthly accounts separately in Form's ('AA') to '(F)'.

7. **Submission of Returns**—Every @ (distributor of electrical energy and every producer) shall submit to the Electrical Inspector @ (XX):—

z(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) z (or at the office of Electrical Inspector) such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of electricity duty payable under the Act.

9. **Power of entry of Inspecting Officers**.—Any Inspector, together with his assistants, may enter any premises where energy is or is believed to be supplied @ (or consumed by a distributor of

electrical energy or producer) and shall have access to 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.

@[10. (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 *(separately for each category for which rate of electricity duty applicable is different) to record the energy sold or supplied to a consumer or consumed by himself or his employees.

(2) A distributor of electrical energy and a producer shall cause every such meter to be read as far as possible on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of electricity duty and submission of returns under rule 7].

* [(3) Every producer of electrical energy shall provide KWH meter on each generator panel or summation panel if one is not provided.

z(4) In case of generating stations of more than 50 KW an Ammeter and Wattmeter 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 Wattmeter shall be entered atleast once in an hour and that of energy meter after each 24 hours].

@[11. Where—

- (i) Consumption of electrical energy for which separate rates of duty are prescribed; or
- (ii) Consumption of electrical energy which is both dutiable and non-dutiable;

is recorded by one meter, the dutiable energy consumption of different categories shall be assessed in the manner laid down by the Electric Inspector from time to time*(till such time, meters for each category are installed).

z12. * * *

13. **Settlement of disputes.**—If any question arises between @ (the distributor of electrical energy or the producer) and an Electric Inspector as to the quantity of energy which is payable to electricity duty, the Provincial Government may, on application of @ (such distributor or producer) or of the Electric Inspector refer the question to such authority as the Provincial Government may appoint and the decision of such authority shall be final.

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

15. (1) If a @ (distributor of electrical energy or producer) fails to submit the treasury receipt under rules 3 and the returns mentioned in clause (i) of rule 7 in respect of any month before the due date or any extension thereof not exceeding fifteen days to the discretion of the Electric Inspector, the Electric Inspector shall, to the best of his judgement, determine the amount of the electricity duty payable by the @ (distributor of electrical energy or the producer) for the month and shall serve on the @ (distributor of electrical energy or producer) a notice requiring him to pay the amount so determined or the difference between the amount of electricity duty if any, already paid in respect of that month; within one month @ (from the date of receipt of such notice). The amount so determined by the Electric Inspector shall be deemed to be the duty payable under Sec. 3 of the Act.

(2) Where the distributor of electrical energy or producer has failed to pay the duty in the manner set forth under Rule 3 and the duty is assessed by the Electrical Inspector under sub-rule (1); the distributor of electrical energy or producer shall pay in addition interest thereon from the date due under rule 3 at the rate and in the manner set forth under rule 5:

z (Provided that where the distributor of electrical energy or producer has already paid the duty and pays or is called upon to pay the difference and if the Electrical Inspector is satisfied that in the ordinary course of business such difference would not have come to the notice of the distributor of electrical energy or producer at an earlier date, no interest shall be chargeable if the difference is paid before expiry of the notice of one month).

(3) If the @ (distributor of electrical energy or producer) fails to pay the amount mentioned in sub-rule (1) above together with interest, if any, within one month @ (from the date of receipt of such notice) the Electrical Inspector shall proceed to recover the same under Sec. 5 of the Act.

(4) If, within one month from the date of @ (the receipt of) the notice referred to in sub-rule (1) above the @ (Distributor of electrical energy or producer) pays the amount specified in the notice and submits the returns referred to in clause (i) of rule 7

for the month concerned, the Electrical Inspector shall order so much amount out of the amount paid by the @ (distributor or electrical energy or producer) as is on the verification of the return submitted by @ (the distributor of electrical energy or producer) found to be in excess of the actual duty payable by him to be adjusted towards the duty payable by him for any subsequent month or months.

(5) If, on verification of the returns referred to in sub-rule (4) above, it is found that the amount determined under sub-rule (1) is less than the actual duty payable by the @ (distributor of electrical energy or producer), the Electrical Inspector shall proceed to recover the difference under Sec. 5 of the Act.

@(15-A. Within seven days of the bringing into use of an installation for the generation of electrical energy at a voltage exceeding 100 volts the distributor of electrical energy or producer shall give notice thereof in Form 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. **Penalty.**—Any person who commits a breach of any of these rules shall be punishable with fine not exceeding fifty rupees.

FORM A

[Vide Rule 4-A]

Application For Refund/Adjustment

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

TOTAL ..

It is certified that the amount of refund as claimed above was already paid to Government during the course of monthly payment and no claim has been preferred previously on this/these account (s).

.....
(Signed by or on behalf of Distributor/Producer)

NOTE.—(i) No adjustment shall be made without the prior approval of the Electric Inspector.

(ii) The application shall be accompanied with details of meter readings and other data necessary to support the claim for refund/adjustment.

†FORM AA

(Vide Rule 6)

Name of Distributor or Producer

Address

Style of Business

For the month of

19.....

Electrical Energy sold or supplied through a temporary connection a temporary extension of an existing connection for purposes of illumination on the occasion of marriage or other social function where the connected load exceeds 1,000 watts.

Name of consumer	Address of the consumer or Account No. of temporary connection	Existing service connection No. if any	Purpose of temporary connection or extension	Period of temporary connection		
				From	To	No. of days
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Connected load in K. W.			Total K. W. days		Amount of demand
From temporary connection	From extension of existing connection	Total	At Rs. 5 per K.W. for each day	At Rs. 20 per K. W. for each day	
(8)	(9)	(10)	(11)	(12)	(13)

† FORM B

(Vide Rule 6)

Name of the Distributor or Producer Address

Style of Business for the month of 197.....

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 consumer	Address of consumer or Account No.	Meter reading of previous month	Meter reading of present month	Units supplied during the month			Exempted units		Dutiable units			Amount of duty
				Metered	Com-puted	Total	Units	Class of exemp-tion (Vide Sec. 3-A & 3-B)	At 8 paise per unit	At 10 paise per unit	At 12 paise per unit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

† FORM C

(Vide Rule 6)

Name of Distributor or Producer Address
 Style of Business for the month of 19.....

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 in a factory.

Name of consumer	Address of consumer or Account No.	Factory Licence		Meter reading of previous month	Meter reading of present month	Units supplied during the month			Exempted units		Dutiable units at 1.5 paise per unit	Amount of duty
		No.	Date of expiry			Metered	Com-puted	Total	Units	Class of exemption (Vide Sec. 3-A & 3-B)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

† FORM D

(Vide Rule 9)

Name of Distributor or Producer Address
 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 'C'.

Name of consumer	Address of consumer or Account No.	Meter reading of previous month	Meter reading of present month	Units supplied during the month			Exempted Units		Dutiable Units			Amount of duty
				Metered	Com-puted	Total	Units	Class of ex-emption (Vide sec. 3-A & 3-B)	At 6.5 paise per unit	At 7 paise per unit	At 12 paise per unit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

† FORM E

(Vide Rule 6)

Name of Distributor Address
 Style of Business for the month of 19.....

Electrical energy sold or supplied for purposes other than those covered by forms 'AA' to 'D' in premises used for residential business, trade or commercial purposes or for purposes of professional pursuits.

Name of consumer	Address of consumer or Account No.	Meter reading of previous month	Meter reading of present month	Units supplied during the month			Exempted Units		Dutiable units at 2 paise per unit	Amount of duty
				Metered	Computed	Total	Units	Class of exemption (Vide sec. 3-A and 3-B)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

†FORM F.

(Vide Rule 6)

Name of Distributor or Producer Address

Style of Business for the month of 19

Electrical energy sold or supplied other than that covered by forms 'AA' to 'E'.

Name of consumer	Address of consumer or Account No.	Meter reading of previous month	Meter reading of present month	Units supplied during the month			Exempted Units		Dutiable units at 1.5 paise per unit	Amount of duty
				Metered	Computed	Total	Units	Class of exemption (Vide sec. 3-A and 3-B)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

†FORM 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

1. Name of the distributor or producer.....
2. Address.....
3. Style of business
4. Return for month ending19...
5. In respect of station
6. Total units generated
7. Total units purchased
8. Total of units generated and purchased
9. Total units dutiable
10. Total units non-dutiable
11. Total units accounted for
12. Total units unaccounted for.....

PART 1—DUTIABLE UNITS

Energy covered by form No.	Particulars in brief	Dutiable units of KW days			Amount of Electricity Duty		
		Category	Metered	Computed		Total	
		(1)	(2)	(3)		(4)	(5)
1. Form AA	Temporary supply marriage and social functions.	(i) Rs. 5.00 per KW for each day. (ii) Rs. 20 per KW for each day.					Rs. P.
	TOTAL (i) & (ii) ..						
2. Form B	Lights—commercial etc.	(i) @ 8 paise P.U. (ii) @ 10 paise P.U. (iii) @ 12 paise P.U.					
	TOTAL (i),(ii) & (iii) ..						
3. Form C	Lights—Factory	@ 1.5 Paise P.U.					
4. Form D	Other Lights	(i) @ 6.5 paise P.U. (ii) @ 7 paise P.U. (iii) @ 12 Paise P.U.					
	TOTAL (i) (ii) & (iii) ..						
5. Form E	Power--residential, commercial etc.	@ 2 paise P.U.					
6. Form F	Power—Other purposes	@ 1.5 paise P.U.					
	GRAND Total (item 1 to 6)						

PART II—NON-DUTIABLE UNITS

Energy covered by from No.	Particulars in brief:	Units Exempted under Section						
		3-A (i) (Central Govt.)	3-A (ii) (Railways)	3-A (iii) (State Govt.)	3-A (iv) (Street L's.)	3-A (V) (irrigation)	3-A (vi) (P.H. Aux.)	3-B (Under State Govt. Order)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Form 'B'	Lights. Commercial etc.							
2. Form 'C'	Lights--Factory							
3. Form 'D'	Other lights							
4. Form 'E'	Power--residential Commercial etc.							
5. Form 'F'	Power--other purposes.							
TOTAL (items 1 to 5)								

NOTE.—(1) In case of computed units the details 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.

NOTE.—(1) In case of computed units the details 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

†FORM '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. Name of the distributor or producer:—

2. Address.—

3. Style of business.—

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

5. In respect of station.—

Name of consumer.	Address of consumer or Account number	FACTORY LICENCE		Nature of Industry	Method of measurement independent connection/ Sub-meter Computations	UNITS			IS ANY NON FACTORY		Remarks
		Number	Date of expiry.			Meter- ed	Com- puted	Total	Load connected to factory connection	Premises situated within factory precincts	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

GRAND TOTAL

I DECLARE that the above information is true and complete to the best of my knowledge and belief.

Signature

by or on behalf of the distributor/Producer

Name

Designation

Date.....

[*Vide* Rule 7 (ii)]

1. Name of the distributor or producer.—
2. Address.—
3. Style of business.—
4. Return for the year ending 31st March 19....
5. In respect of station.—

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Note in respect of columns 9 and 10.—

1. If the answer is 'YES' the details be attached on a separate sheet.
2. In case of Central/State Govt. all non-Govt. load and premises like canteens, hostels, clubs, rest-houses, paying wards in hospitals and all residences should be indicated.
3. In case of Railway, loads, other than that required for construction/maintenance/coperation of railway viz. bookstalls, tea shops, retiring rooms, schcols and hospitals, railway, institutes residential quarters, Colony water works and street Lights be shown.
4. In Case of irrigation Connecetions the number of lamps and wattages connected with the power meter be shown. Other Premises like residential loads if connected should also be indicated.

† I DECLARE that above information is true and complete to the best of my knowledge and belief.

Signature.....

by or on behalf of the distributor/Producer

Name

Designation.....

Date1.....

† 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 himself or his employees.

1. Name of Distributor or Producer
2. Address
3. Style of business
4. Return for the year ending 31st March 19....
5. in respect of station
6. Total units generated
7. Total units purchased
8. Total units generated/and purchased
9. Total units dutiable
10. Total units non-dutiable
11. Total units accounted for
12. Total units unaccounted for

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Energy covered by Form No.	Particulars in brief	Total No. of con- sumers	Dutiable units or KW x days			Amount of Electricity Duty
			Category	metered	computed	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
						(8)

PART I—DUTIABLE UNITS

1. Form 'AA' .. 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. Form 'B' .. Lights Commercial etc. ..

(i) @ 8 paise per unit

(ii) @ 10 paise per unit

(iii) @ 12 paise per unit

TOTAL of (i), (ii) & (iii) ..

3. Form 'C' .. Lights Factory ..

@ 1.5 paise per unit ..

4. Form 'D' .. Other lights ..

(i) @ 6.5 paise per unit

(ii) @ 7 paise per unit

(iii) @ 12 Paise per unit

TOTAL of (i), (ii) & (iii) ..

5. Form 'E' .. Power-residential-commercial etc.

@ 2 paise per unit ..

6. Form 'F' .. Power-other purposes

@ 1.5 paise per unit ..

GRAND TOTAL (Items 1 to 6)

PART III—DIFFERENCE/ARREARS OR INTEREST PAID OR OTHER ADJUSTMENTS MADE DURING THE
YEAR

1. Difference/arrears paid for the previous years.—
2. Difference paid for current year (not accounted in part I above).—
3. Interest paid.....
4. Deduction made for previous years.....
5. Deduction made for current year (not accounted in Part I above).....
6. Amount of Electricity Duty payable for the year.... (Part I—Total of items 1 to 6 and + Part III : total of items 1 to 3)—
(Part III total of items 4 and 5)
7. Amount paid.....

I declare that the above information is true and complete to the best of my knowledge and belief.

Signature

by or on behalf of distributor/producer.

Name

Designation.....

Date.....

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