

THE PUNJAB ELECTRICITY (DUTY) RULES, 1958

CHAPTER I

Preliminary

1. Short title- These rules may be called the Punjab Electricity (Duty) Rules , 1958

2 Definitions- In these rules, unless the context otherwise requires,-

(a) "Act" means the Punjab Electricity (Duty) Act , 1958

(b) "Annexure" means an annexure to these rules;

[(c) "Duty" means the Electricity Duty levied under the Act;

(d) "Electricity Inspector" means the Chief Electric Inspector to Punjab Government appointed under section 36 of the Indian Electricity Act, 1910.

(e) "Generating Licensee" means a licensee generating energy himself for distribution under the provisions of his license;

(f) "Meter" means an appliance or apparatus used 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 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 Punjab.

CHAPTER II

Assessment of Duty

3. **Manner of calculation.**— (1) The duty under of sub-section (1) of section 3 of the Act shall be calculated on the quantum of the energy Supplied to the consumer or this licensee.

4. (2) When a generating licensee also receives bulk supply from the Board and when due to technical difficulties it is not feasible 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.

**vide Punjab Government notification No. 16578-I&E-II/58-27974, dated 18th September, 1958*

**notification No. GSR 99/PA 10/58/S-13/Amd. (1)/63,dated the 25th April, 1963.*

**See Notification dated 26th July, 1981.*

4. **Marginal adjustment.**— In calculating the amount of duty in each case, fractions of half naya paise and less shall be ignored and of more than half naya paise but less than one naya paise shall count as one naya paise.

5. **Unmetered supply.**—(i) When unmetered supply is given by the Board to a domestic consumer or a commercial consumer, for the purposes 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 on the unit 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 consumer — Rs. X
 net overall rate for that category of supply if it were metered — Y.N.P.
 then the number of units on which the duty will be payable by a
 generating licensee in respect of that consumer — $100X \frac{Y}{-Z}$ units.

Z 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 so arrived at.

6. *Persons generating energy for their own use or consumption and generating licensees to install meters, etc.*— (1) Every person generating

*Inserted by Punjab Government Notification No. GSR 99 P.A [10] 58/S-14] And (1) / 63 , dated the 25th April 1963.

Explanation and sub rule 3 orbited on 26-681.

This read as under:

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.

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

Illustration- In an area where there is a separate tariff for lighting (including fans) and heating , a domestic consumer consumes fifty units for lighting (including fans) and one hundred units for heating. The duty payable in this case on fifty units will be calculated

at the rate of three naya paise per units for the first fifteen units, twenty-two naya paise per unit on the next twenty five units and twenty -eight naya paise per unit on remaining ten units. Likewise the duty payable on the aforesaid one hundred units will be calculated at the rate of three naya paise per unit on the first fifteen units, twenty-two naya paise per unit on the next twenty-five units and twenty-eight naye paise per units on the remaindering sixty units.

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 be liable to the penalties provided in section 11 of the Act.

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

(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 seal, 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) The generating licensee shall install a suitable meter at the Power-house at his own cost duly tested by the Electric Inspector to record the amount of energy generated by him and the provisions of sub-rules (3), (4) and (5) shall, as far as may be, apply to such installation.

7. **Provisions of separate meters.**— Where there is a combined installation using energy and part of a supply of energy is dutiable and part is exempt, the consumer shall install and maintain additional suitable and correct meter or sub-meter to register the quantities of two kinds of consumption separately.

***7A. Temporary connection for illumination.** – Where on the occasion of marriage or social function connected with marriage, a consumer uses a part of the energy so supplied to him through a temporary connection or a temporary extension of an existing connection for the purpose of illumination, and part of the energy so supplied for the purpose of *bona fide* lighting, fans, heating and other purposes, he shall cause a separate meters or sub-meter to be installed to measure 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 such rate as may be for the time being in force on the

energy supplied for the purpose of illumination on the occasion of marriage or a social function connected with marriage.

8. **Adjustment as a result 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

**Inserted by Punjab Government Notification No. GSR 111/3 P.A /10/ 58/S-18/ Amd (2) / 63 , dated the 6th May, 1963.*

Subs by Punjab Government Notification No. GSR 202/3 P.A /10/ 63/S-13/ 63 , dated ,the 30th August, 1963.

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be based on the [--] quantum of energy for which the consumer is billed by the Board or 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 becomes 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 supplied by the Board.** – The duty leviable under sub-section (1) 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 along with the monthly bills for the energy supplied and shall be deposited in Government Treasury, Sub-Treasury or the State Bank of India, as early as possible and [in no case later, than the 20th day of the following month].
10. **Duty leviable on the energy supplied by a generating licensee.**– The duty leviable under clause (a) 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 on the energy used or consumed by a person generating for his own use or consumption.**– The duty leviable under clause (b) of sub- 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 the Government 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 consumers concerned for adjustment in subsequent bill or bills.
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 the rules 9, 10 and 11 shall be creditable to the Minor Head “Other Receipts”

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under the Sub-Major Head "B-Receipts from the Electricity Duties" subordinate to the Major Head "XIII-Other Taxes and Duties."

15. Treasury Challans.— The deposits 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 duly receipted, one of which shall be submitted by the Board, generating licensee or the person generating energy for his own use or consumption, to the [Electric Inspector]concerned immediately after the deposits are made.

**Added by Punjab Government Notification No. GSR 99 /P.A /10/ 58/S-13/ Amd (1) / 63 , dated the 25th April, 1963.*

Sub. By ibid.

**Words "price or " omitted vide notification dated 26-6-81*

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16 Exhibition of duty in Account Books.— (1) The Board shall provide suitable columns in its account books to show the amount of duty assessed, amount of the duty realized and balance carried forward.

(2) A general licensee and a person generating energy for his own use or consumption shall clearly exhibit in 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 up by the Inspecting Officer during working hours of a day.

17. Preparation and submission of returns.— The Board, a generating licensee and a person generating energy for his own use or consumption shall submit to the Electric Inspector by the 10th day of every month a statement in the form as per Annexure I, II and 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 provisions of the Act and these rules.

(2) The [Electric 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 land 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 months statement in the form as per annexure IV along with his comments if any in respect of the assessment and realisation of duty.

19. Entry and Inspection.— [(1) The Inspecting Officer may enter, inspect and examine any place or premises belonging to the Board, a generating licensee, a person generating energy for his own use or consumption 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 (1) 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 an 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 *[Generation and Power Department].

*Subs. by Punjab Government Notification No. GSR 99 P.A /10/58/S-13] And (1) / 63 , dated the 26th April 1963.

(2) Every appeal against an order under sub-section (1) 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 order.

(3) Every appeal against an order under sub-section (1) 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 order.

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

[20A. Restriction in use of energy. – No person shall use the energy supplied to him for a domestic or a commercial purpose, or allow the same to

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be used by any other person for the purpose of illumination on the occasion of a marriage or a social function connected with marriage.

[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 social function connected with marriage), the Board of 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 kilowatt of the load applied for each day 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. **Prosecution.**– 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

**Subs.by ibid.*

**Inserted by ibid , and later on subs by Punjab Government Notification No. GSR 202/3 P.A 14/58/S.13/63. , dated the 30th August , 1963.*

**Inserted by Punjab Government Notification No. GSR 99 P.A. 10/ 58/S.13/Amd (1) / 63 , dated the 25th April, 1963.*

**subs by Punjab Notification No. GSR 232/3 -P.A.10/ 58/S-13/63/, dated the 30th August, 1963.*

*** Subs. by ibid.*