



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### ENERGY DEPARTMENT.

THE TAMIL NADU TAX ON CONSUMPTION OR SALE OF ELECTRICITY ACT, 2003.

[G.O.Ms.No. 52, Energy (B1) 13th June 2003.]

No. SRO A-30(b)/2003.

In exercise of the powers conferred by section 15 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (Tamil Nadu Act No 12 of 2003), the Governor of Tamil Nadu hereby makes the following rules.

#### RULES.

1. **SHORT TITLE:-** These rules may be called the Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003.

2. **DEFINITIONS:-** In these rules, unless the context otherwise requires,-

(a) Act means the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003. (Tamil Nadu Act No.12 of 2003);

(b) Form means Form appended to these Rules;

(c) Government Treasury means a treasury or sub-treasury of the Government and includes any office, branch or agency of the State Bank of India transacting treasury business for the Government;

(d) "Inspecting Officer" means Electricity Tax Inspecting Officer appointed under section 12 of the Act;

(e) "non-licensee" means a person who is not a licensee as defined in clause (10) of section 2 of the Act;

(f) "tax" means the tax payable under section 3 of the Act;

3. COLLECTION CHARGE:- The collection charge for the purpose of sub-section (2) of section 3 of the Act shall be half percent of the tax collected by the person referred to in the said section 3.

4. MANNER OF CALCULATING THE ELECTRICITY TAX:- (1) Where monthly billing is made by the licensee for his charges, including tax, the tax payable in respect of the sale of electricity during the period between the date of coming into force of the Act and the date of first meter reading recorded thereafter (hereinafter called "the period first aforesaid") shall be computed on the total sale for the period intervening between the readings immediately preceding and immediately following the enforcement of the Act (hereinafter called "the period second aforesaid") as follows:-

(i) If the period first aforesaid is 8 days or more but is less than 16 days 25% of the tax which would have been payable on the total consumption for the period second aforesaid.

(ii) if the period of first aforesaid is 16 days or more but is less than 24 days 50% of the tax which would have been payable on the total consumption for the period second aforesaid.

(iii) if the period first aforesaid is 24 days or more but is less than 32 days 75% of the tax which would have been payable on the total consumption for the period second aforesaid.

(iv) if the period first aforesaid is 32 days and above The full amount of electricity tax which would have been payable on the total consumption for the period second aforesaid :

Provided that in case the licensee is unable to include the amount of tax in the bill immediately following the enforcement of the Act for want of time, he may do so in the next bill.

(2) Where bimonthly billing is made by the licensee for his energy charges, including tax, the tax payable in respect of the sale of electricity during the period between the date of coming into force of the Act and the date of first meter reading recorded thereafter (hereinafter called "the period first aforesaid") shall be computed on the total sale for the period intervening between the readings



immediately preceding and immediately following the enforcement of the Act (hereinafter called "the period second aforesaid") as follows:-

- |   |   |
|---|---|
| (i) if the period first aforesaid is 8 days or more but is less than 16 days    | 12.5 % of the tax, which would have been payable on the total consumption for the period second aforesaid, _    |
| (ii) if the period first aforesaid is 16 days or more but is less than 24 days  | 25% of the tax which would have been payable on the total consumption for the period second aforesaid.          |
| (iii) if the period first aforesaid is 24 days or more but is less than 32 days | 37.5% of the tax, which would have been payable on the total consumption for the period second aforesaid. _     |
| (iv) if the period first aforesaid is 32 days or more but is less than 40 days  | 50% of the tax which would have been payable on the total consumption for the period second aforesaid.          |
| (v) if the period first aforesaid is 40 days or more but is less than 48 days   | 62.5% of the tax, which would have been payable on the total consumption for the period second aforesaid.       |
| (vi) if the period first aforesaid is 48 days or more but is less than 56 days  | 75% of the tax which would have been payable on the total consumption for the period second aforesaid.          |
| (vii) if the period first aforesaid is 56 days or more but is less than 64 days | 87.5% of the tax, which would have been payable on the total consumption for the period second aforesaid.       |
| (viii) If the period first aforesaid is 64 days and above.                      | The full amount of tax which would have been payable on the total consumption for the period second aforesaid : |

Provided that in case the licensee is unable to include the amount of tax in the bill immediately following the enforcement of the Act for want of time he may do so in the next bill :

Provided further that the Tax amount shall be rounded of to the nearest ten paise.

**5. REGISTRATION:-** (1) An application under section 5 of the Act for Registration shall be made in duplicate to the "registering authority" in Form A1 along with a fee of Rs.200/- (Rupees Two hundred only) for every generating plant. On receipt of the application, the "registering authority" may grant to the applicant a certificate of registration for such plant in Form A-2 subject to such conditions as



may be specified therein. The Registration Number shall be quoted in the register maintained in Form A-3 and in the return of tax required to be submitted under rule 15. Certificate of registration shall be valid for a period of three years.

(2) The application under sub-rule (1) shall be submitted by the person within seven days from the date of purchase or procurement of such plant or seven days before the expiry of the certificate of registration.

Provided that in the case of an existing plant, such application shall be submitted within seven days from the 16<sup>th</sup> June, 2003.

(3) All captive generating plants owned by a person for installation at a particular location shall be registered under one registration number, subsequent additions, deletions or alterations being endorsed thereon by the "registering authority" on receipt of applications from time to time.

(4) If permanent cessation of generation is intended by any person from any registered generating plant, he shall apply to the "registering authority" for cancellation of the registration of that plant forthwith.

(5) The registering authority may cancel a certificate of registration for violation of any conditions subject to which a certificate of registration was granted, after giving the person concerned, an opportunity of being heard.

(6) If any person to whom a certificate of registration was granted –

- a) sells or otherwise disposes off, discontinues or changes his name or place of business, or
- (b) changes the nature of his consumption of energy, which is specified in his application for registration,

he or, in the event of his death, his legal representative, shall inform the "registering authority" about such sale, disposal, discontinuance or change within seven days of such sale, disposal, discontinuance or change, as the case may be.

(7) A duplicate certificate of registration may be issued on payment of a fee of Rs.100/- (Rupees One hundred only), if the "registering authority" is satisfied that the original certificate has been lost or defaced or mutilated or destroyed

(8) A Register of registered captive generating plants shall be maintained by the registering officer in Form A-3.

(9) The receipt under this rule shall be credited to the following head:-

Major Head: 0043 – Taxes and Duties on Electricity -

Minor Head: 101 -Taxes on Consumption and Sale of Electricity--

Sub Head : AC Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003

Detailed Head : 04 Registration Fees  
(DPC 0043 00 101 AC 0407)

(10) Every person to whom a Registration Number is assigned under sub-rule (1) shall --

(a) pay the tax payable in respect of calendar month within thirty days after the expiry of the month under the head:

Major Head: 0043 Taxes and Duties on Electricity

Minor Head: 101 Taxes on Consumption and Sale of Electricity

Sub Head : AC Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003

Detailed Head : 02 Captive generating plants and non-licensees for consumption of Electricity  
(DPC 0043 00 101 AC 0203)

Into a Government Treasury.

(b). forward a copy of the treasury challan to the Director and the Inspecting Officer indicating therein the Registration Number assigned to him under sub-rule (1).

(c). submit a monthly return in Form C-2 on or before the 30<sup>th</sup> day of the next month following the month to which the return relates.

Explanation.- For the purpose of this rule, "registering authority" means the Officer appointed under section 5 of the Act.

6. MANNER OF PAYMENT OF ELECTRICITY TAX TO GOVERNMENT FOR SALE OF ELECTRICITY BY LICENSEES:- (1) Every licensee or every person other than a licensee shall-

(a) credit such tax in the Government Treasury under the Head of Account:

Major Head: 0043 Taxes and Duties on Electricity

Minor Head: 101 Taxes on Consumption and Sale of Electricity

Sub Head: AC Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003



Detailed Head: 01 Sale of Electricity  
(DPC 0043 00 101 AC 0101)

Detailed Head: 02 Captive generating plants and non-licensees  
for consumption of Electricity  
(DPC 0043 00 101 AC 0203)

(b) send the duplicate copy of the treasury challan to the Director with a copy to the Inspecting Officer having jurisdiction over such areas.

(2) In respect of the tax to be paid for the periods of monthly or bimonthly billings on and after, the date corresponding to the fifteenth meter reading of monthly billing mode, the licensee shall credit into the Government Treasury-

(a) an amount equal to the average monthly tax paid by him during the preceding 12 months, within thirty days after the expiry of the month for which the tax is levied.

b) an amount equal to the difference between the amount payable under clause (a) and the tax actually recovered in that month for the sale of electricity in accordance with section 6 of the Act within further period of thirty days after the expiry of the thirty days aforesaid in clause (a).

(c) The non-preparation of the bill of charges including the tax and non delivery thereof to the consumer shall not relieve the licensee from payment of tax to the Government within the period of thirty days aforesaid after the expiry of the calendar month for which the tax is leviable. The licensee shall, under such circumstances, pay the amount of tax payable in the previous month specified in clauses (a) and (b) subject to subsequent adjustments.

Explanation- Where any licensee makes payment by cheque, the date on which the amount of the cheque is actually transferred to the credit of the State Government shall, for the purpose of these rules, be deemed to be the date on which the licensee has paid the tax.

**7. RATE OF INTEREST:-** The rate of interest payable under clause (a) of section 7 of the Act is twelve percent per annum for each calendar month of delay.

The licensee shall credit such interest into the Government Treasury under the Head of Account:-

Major Head: 0043 Taxes and Duties on Electricity  
Minor Head: 101 Taxes on Consumption and Sale of Electricity  
Sub Head: AC Receipts under the Tamil Nadu Tax on Consumption  
or Sale of Electricity Act, 2003  
Detailed Head: 03 Interest on belated payments.  
(DPC 0043 00 101 AC 0305)



The licensee shall furnish the receipt of challan showing payment of interest along with a statement showing the details of calculations of such interest to the Director.

8. TIME AND MANNER OF REIMBURSEMENT OF ELECTRICITY TAX FOR SALE OF ELECTRICITY TO CONSUMER BY LICENSEE :- (1) A licensee shall include the tax leviable under the Act as a separate item in the bill of charges for the sale of electricity by him and shall recover the same from the consumer along with his own charges for the sale of such electricity.

(2) If due to mistake, omission or oversight or due to incorrect information furnished by the consumer or omission by the consumer to give notice of any change in the data previously furnished, the licensee fails to include, in his bill of charges, for any one month, tax or the correct amount of tax payable by the consumer, then the licensee shall include the same after necessary adjustment if any, as a separate item in his bill of charges for any subsequent month and recover the same.

9. READING OF THE METERS FOR MONTHLY BILLING:- (1) A licensee shall in respect of sale of electricity liable to tax under the Act, take all reasonable steps to cause the meter to be installed and maintained at any premises of a consumer registering the kind of sale of electricity attracting the taxation, to be read, as far as possible on the same date of every month, namely, not less than 25 days and not more than 35 days after the date of previous meter reading and record the readings of the sale of electricity in that one month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of electricity charge, billing, tax and submission of returns under sub-rule (1) of rule 15.

(2) READING OF THE METERS FOR BIMONTHLY BILLING:- Where bimonthly billing is made in respect of any class of consumer, a licensee shall, in respect of sale of electricity liable to taxation under the Act, take all reasonable steps to cause the meter installed and maintained at any premises of a consumer registering the kind of sale of electricity attracting the taxation, to be read, as far as possible on the same date of every two months, namely, not less than 50 days and not more than 70 days after the date of previous meter reading and record the readings of the sale of electricity in that two months. The period between two such consecutive readings shall be reckoned as two months for the purpose of calculation of energy charge, billing, tax and submission of returns under sub-rule (1) of rule 15.

Explanation: "Average month sale" of such two months period shall be reckoned as sale per month for the purpose of calculation of tax and submission of returns.

10. INSTALLATION OF METERS TO MEASURE THE QUANTITY OF ELECTRICITY FOR OWN CONSUMPTION OR SALE OF SURPLUS ELECTRICITY TO OTHERS:- (1) Meter shall be installed and maintained by the



owner of the captive generating plants to measure the quantity of electricity consumed for own use and, or surplus electricity sold to others for the purpose of ascertaining the amount of tax payable under section 3 of the Act. Any meter placed upon the premises of captive generating plant shall be accurate and of appropriate capacity not exceeding the limits of error specified in the Indian Electricity Rules, 1956. Separate suitable and correct meters or sub-meters shall be installed to register the quantities of electricity consumed for own use and sold to other persons.

Explanation: A meter includes any maximum demand indicator, associated current transformers, potential transformers, current shunts or any other auxiliaries associated with a meter for registration of the quantity of electricity consumed or supplied.

(2) All meters, maximum demand indicators and other apparatus for ascertaining the quantity of electricity consumed or supplied shall be tested and calibrated before their first installation and at such other intervals as may be specified in the Indian Electricity Rules, 1956.

(3) The owner of a meter shall arrange for testing the correctness of the meter by an agency deemed qualified for the purpose by the Chief Electrical Inspector to Government and present the test report of the testing agency before Inspecting Officer.

11. PROVISIONS OF SEPARATE METERS:- Where there is a combined installation, where part of a supply of electricity is taxable and part is exempt, the consumer shall install and maintain separate, suitable and correct meters or sub-meters to register the quantities of the two kinds of consumption separately.

12. PROCEDURE FOR REFUND:- (1) No consumer shall be entitled to the refund of the tax payable to the Government in excess of the tax leviable under the Act, unless an application for the refund of the tax supported by the original electricity bill and receipt of payment made to the licensee, has been made to the Director within twelve months from the date of payment of such excess tax.

(2) On receipt of the application under sub-rule (1), the Director may call for such documents and necessary information as may be required by him and may, if satisfied, pass an order for refund of the tax paid during the period of one year prior to the date of the receipt of the application from the consumer.

13. The rate of simple interest payable under section 11 of the Act is four percent per annum for each calendar month of delay in making refund to a licensee.

14. KEEPING BOOKS OF ACCOUNTS ETC.:- (1) The books of accounts kept by a licensee, other than captive generating plant under section 8 of the Act shall be in Form B-1 and shall show separately sales of electricity to the consumers



under sections 4 and 14 and other sales of electricity chargeable under section 3 and shall contain the following particulars, namely:-

- (i) Name of the consumer;
- (ii) Address of the consumer's premises with a brief description thereof;
- (iii) Number of units of electricity sold to consumers under different tariff ;
- (iv) Energy charge, fuel surcharge other charges, if any, and net charge for the electricity supplied;
- (v) Amount of tax chargeable, and
- (vi) Date of disconnection of supply of electricity on failure of payment of tax.

Provided that the licensee may furnish the particular (ii) above in a separate statement to the satisfaction of the Inspecting Officer.

(2) The books of account to be kept by a captive generating plant and a non-licensee in respect of the consumption for own use under section 8 of the Act, shall be in Form B-2 and shall contain the following particulars, namely:-

- (i) Place of generation of electricity;
- (ii) Number of units of electricity generated;
- (iii) Amount of tax chargeable and paid thereon;

(3) The books of account to be kept by the owner of the captive generating plant engaged in the sale of surplus electricity under section 8 of the Act shall be in Form B-3 and shall contain the following particulars:-

- (i) Place of generation of electricity;
- (ii) Number of units of electricity generated;
- (iii) Number of units of electricity sold by him to others
- (iv) Amount of tax chargeable and recovered thereon.

15. SUBMISSION OF RETURNS:-(1)The following monthly returns shall be submitted in duplicate, one copy to the Director and another to the Inspecting Officer, before fifteenth day of the month next after that following the month to which the return relates namely :-

- (i) The return in Form C-1 for sale of electricity, tax chargeable thereon, by licensee other than captive generating plant
- (ii) A return in Form C-2 for own consumption of electricity by captive generating plant or non- licensee
- (iii) A return in Form C-3 for sale of surplus electricity and tax chargeable thereon by captive generating plant.



(2) The following monthly returns shall be submitted by the licensee including the owner of the captive generating plant

(i) A return in Form D-1 by licensee other than owner of the captive generating plant ; and

(ii) A return in Form D-2 by the owner of the captive generating plant

containing the names and addresses of the consumers who have made default payment of tax and the amount of tax which the licensee has been unable to recover from such consumers.

Provided that in the case of any licensee, the State Government may, by special order, modify the Forms C and D in which the above particulars shall be furnished in such manner as may be considered suitable to meet the special conditions, if any arises.

**16. PROCEDURE FOR ASSESSMENT OF TAX UNDER SECTION 9:-** (1) Where it appears necessary to the Director to make an assessment under section 9 in respect of the tax payable by any licensee, he shall serve a notice in Form E-1 upon him -

(a) stating the return period or periods of a year in respect of which the assessment is proposed.

(b) requiring him to produce the books of account and other documents which the authority wishes to examine together with any objection if any which the licensee may wish to prefer, any evidence which he may wish to produce in support thereof

(2) After examining the books of accounts, considering the objection preferred and evidence produced in support thereof, the Director shall assess under section 9, the amount of tax payable by the assessee, and he shall briefly but clearly record the reasons on which his order is based.

(3) If, after adjusting the amount of tax paid by the assessee for the period in question, any such tax is found to be due from a licensee or a person, assessed under section 9, the Director shall serve a notice in Form E-2 on the assessee specifying the date within which payment shall be made and he shall further specify the date on which and the authority to whom the evidence in support of such payment shall be produced and he shall also send a copy of the assessment order to the assessee along with the said notice.

(4) For the purpose of procedure for payment of tax found due on assessment, the provisions of rule 4 to 7 shall apply mutatis mutandis.



17. APPEAL AND PROCEDURE FOR DISPOSAL OF APPEAL:- (1) The appeal under section 10 of the Act –

(i) shall contain the following particulars, namely:-

- (a) the date of order appealed against;
- (b) the name and designation of the officer who passed the order;
- (c) the grounds of appeal briefly but clearly set out ;
- (d) the date of receipt of the notice of the demand arising out of assessment order.
- (e) the amount of tax and the amount of interest admitted to be due from the appellant.

(ii) shall be accompanied by a copy of the order appealed against;

(iii) shall be endorsed by the appellant or by an agent authorised, in writing, by the appellant as follows:

(a) that the amount of tax or interest as the appellant admits to be due from him has been paid;

(b) that to the best of his knowledge and belief, the particulars set out in the appeal are correct.

(iv) shall be signed by the appellant or by an agent authorised, in writing, by the appellant.

(2) If the appellant fails to comply with the requirements either of clause (iii) or clause (iv) of sub-rule (1), the appeal shall be summarily rejected and if the appellant fails to comply with the requirements of clause (i) or clause (ii), the appeal may be rejected only when the appellant is given such opportunity, as the Government thinks fit to amend the appeal, so as to bring it in conformity with such requirements and when the appellant fails to make such amendment within the time allowed by the Government.

(3) If the appeal is not rejected, then the Government shall pass order in writing, after hearing, the appellant and thereafter the Government shall send one copy of the said order to the appellant and another copy of it to the Director, against whose order appeal was preferred.

18. POWER OF ENTRY OF INSPECTING OFFICER:- An inspecting Officer may enter any premises where electricity is, or believed to be, generated for own consumption, or sale of surplus electricity to others, for the purpose of-

- (a) verifying the statements made in the books of account kept and return submitted by the licensee;
- (b) checking the readings of the meters; and



(c) verifying the particulars required in connection with the levy of tax

**19. INSPECTION OF BOOKS OF ACCOUNT AND CHECKING OF RETURNS:-**  
An Inspecting Officer may, at any time during the working hours of the office of the licensee or non licensee, as the case may be require him to produce for inspection at the registered or other office such books and records in his possession or control as may be deemed necessary by the Inspecting Officer for ascertaining or verifying the amount of tax payable under the Act.

**20. APPLICATION OF RULES IN THE CASE OF GENERATION OF ELECTRICITY BY ANY CAPTIVE GENERATING PLANT OR ANY NON-LICENSEE:-** (1) Any person liable to pay tax under clause (b) and clause(c) of sub-section (1) of section 3 of the Act, shall keep registers of the taxable electricity in Forms B-2 and B-3 shall pay the amount of the tax into a Government Treasury and also submit monthly returns as per the provisions of sub-rule (1) of rule 15 in Forms C-2 and C-3.

(2) Subject to provisions of sub-rule(1), the aforesaid rules shall apply mutatis mutandis in respect of the generation and consumption of electricity by a captive generating plant or a non-licensee.

**21. APPLICATION OF THE RULES IN THE CASE OF SUPPLY OF SURPLUS ENERGY BY CAPTIVE GENERATING PLANTS:-** The provisions of rules 2 to 18 shall apply mutatis mutandis in respect of sale of surplus energy by captive generating plants.

**R. RATHINASAMY**  
**SECRETARY TO GOVERNMENT**

## APPENDIX

## FORM A - 1

[See rule 5(1)]

{To be submitted in duplicate}

Application for registration by a person intending to generate or intending to continue generation of electricity for his own use and, or who supplies the same to other persons.

1. Name and address of the applicant :
2. Location where the set is used or intended to be used :
3. Registration Number with its date, if any under this rule. :
4. Details of the generating plants:
  - (i) Make :
  - (ii) Rated capacity and rated voltage :
  - (iii) De - rated capacity :
  - (iv) Manufacturers' name :
  - (v) Manufacturers' SI No. :
5. Date of purchase/ procurement :
6. Purpose for which the set is used or intended to be used. :
7. Whether the set is used at one fixed place or intended to be shifted from place to place :
8. Date of commencement of generation. :
9. Average daily consumption (i.e number of units of energy consumed) :
10. Metering arrangement :
11. Remarks  
( applicant may include here any additional information)

Place :  
Date :

Signature/Designation  
of the applicant  
on behalf of



FORM A - 2

{See rule 5 (1)}.

## Certificate of registration of captive generating plant

Registered No.....

Date.....

Registration is hereby granted to Thiru.....  
 .....for captive generating plants the particulars of which  
 are endorsed hereunder. This certificate is issued subject to the  
 compliance with the conditions set out on the reserve and also to the  
 continued compliance with the conditions set out under section.....  
 of the Tamil Nadu tax on Consumption or Sale of Electricity Act, 2003.

Signature.....

Designation.....

(Registering Authority)

Table of captive generating plants registered

Sl. No	Manufacturer's name	Manufacturer's Sl. No.	Kilowatt or Kilovolt Ampere rating	Voltage	Direct Current or Alternating Current	Date of purchase or procurement	Date of Endorsement or Registration	Initial of Registering Authority
1	2	3	4	5	6	7	8	9

All the captive generating plants owned by a particular person for installation  
 at a particular location shall be registered under one certificate of  
 registration vide sub-rule 3 of rule 5



### **Conditions**

1. Payment of tax due shall be made regularly.
2. Register in Form B - 2 shall be maintained properly.
3. Monthly return in Form C- 2 shall be submitted regularly. If there is no consumption in any month, a nil return shall be submitted.
4. Intimation in writing shall be sent to the issuing authority at least 7 days prior to the date of commencement of generation.
5. Metering arrangements shall be made in conformity with the provisions of rules 10 and 11 of the Tamil Nadu tax on Consumption or Sale of Electricity Rules, 2003.
6. Registration is liable to be cancelled if any material information furnished in connection with the registration is found to be incorrect subsequently.



[See rule 5 (1)]

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Purpose for which energy  
is consumed

Name of consumer  
Address

Service Connection No	Tariff							
	1	2	3	4	5	6	7	8
Month	Gross charge for energy supplied as per item 1 (c) of Form - C-1	Net charge for energy supplied as per item 1(e) of Form - C-1	Balance Tax	Demand of Tax	Total Tax to be paid	Collection	Remarks with date of disconnection for non payment	
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

Signature  
Dated:

Office Seal :

[See rules 14(2) and 20(1)]

Name of the person or company generating energy:

**Address:**

Record of units registered  
by meter No:

1	2	3	4	5	6
Date on which meter was read	meter reading	Number of units of electricity generated	Number of units of electricity consumed month by month	Amount of tax payable	Details of payment



**FORM B - 3**  
[See rules 14 (3) and 20(1)]

Register of taxable surplus electricity sold by captive generating plants

To be kept by owners of captive generating plants

Name of the person or company generating energy: .....

Address: .....

Record of units registered by meter No: .....

Date on which meter was read	meter reading	Number of units of electricity generated	Number of units of surplus electricity sold month by month	Amount of tax payable	Details of payment
1	2	3	4	5	6

Signature

FORM - C -1**{See rule 15 (1) (i)}**

Return for supply of electricity by licensee, the tax charged thereon during the month of .....200 .and the tax payable for the month of.....200 .

1. (a) Aggregate energy charge for supply of electricity

Note 1: energy charge does not include

- (i) Meter Charges
- (ii) interest on delayed payment
- (iii) fuel surcharge of
- (iv) fuse-off call charges and reconnection charges

Note 2: Energy charge includes the amount charged as energy charge, demand charge and power factor surcharge.

- (b) Aggregate fuel surcharge and other charges, if any, made by the licensee for the supply of electricity.

- (c) Gross charge for electricity supplied [(a) + (b)]

- (d) Rebate allowed by the licensee for prompt payment and refund of fuel surcharge and other charges, if any, for the supply of electricity.

- (e) Net charge for the electricity supplied [(c) -(d)]

2. Net charge for electricity exempted

- (a) Under proviso of clause (a) of sub section (1) of section 3.



- i. Sale of electricity for agricultural purposes.
  - ii. Sale of electricity for hut service connections
- (b) Under proviso of clause (b) of sub section (1) of section 3.  
sale of electricity to the Board  
(namely, licensee)
- (c) Under section 4
- (i) Sale of electricity to any Government for consumption excluding consumption for residential purposes.
  - (ii) Sale of electricity to any local authority for consumption excluding consumption for residential purposes.
  - (iii) Sale of electricity to any Railway administration as defined in the Railways Act 1989, for consumption excluding consumption for residential purposes.
- (d) Under section 14 for electricity supplied for consumption by or in respect of
- (i) in any institution or class of referred to in sub clause (i) of section 14.
  - (ii) in any place referred to sub clause (ii) of sec 14.
  - (iii) in any premises referred to in sub clause (iii) of section 14.
  - (iv) in any vessel referred to in sub clause (iv) of section 14.

Total (a + b + c + d)

3. Balance charge for energy supplied  
on which tax is payable (Column 1(e) - Column 2 Total)

4. Amount of tax payable for supply of  
electricity on the balance charge in  
item 3.

5. Less:-

\*\* (a) Amount of tax not recovered  
(namely, transfers to dis-  
connected ledgers)

\*\* (b) Refunds or adjustments  
allowed as per  
statement attached.

(c) Collection charges under  
sub section (2) of section 3  
Total [(a) + (b) + (c)]

6. Total net amount of tax payable for  
supply of electricity during the  
month [Column 4 - Column 5 Total]

Plus:-

7. Recoveries on account of previous  
\*\* months. (namely, recoveries from  
consumers disconnected)

8. Total amount of tax payable in the  
month [Column 6 + Column 7]

9. Amount shown under item 8 is paid  
by challan(s) under.....  
dated.....of.....  
.....(bank).

DATED: .....

Office seal :

\* Statement showing authority for exemption should be attached  
to the return

\*\* A schedule furnishing details under this item should be attached  
to this return.

SIGNATURE.



**Form C-2**

[(See rules 15(1)(ii) and 20 (1)]

Return for own use of electricity by captive generating plants  
and persons other than licensees, the tax to be charged thereon  
during the month of ..... 20 .. and the tax payable for the  
month of ..... 20 ..

1. Total Number of units of electricity consumed.
2. Amount of tax payable
3. Less-  
Refunds or adjustments allowed  
as per statement attached
4. Total tax payable for consumption  
of electricity for the month  
(Column 2 - Column 3)
5. Plus--  
Arrears on account of previous  
month
6. Total amount of tax payable for the  
month (Column 4 + Column 5)
7. Amount shown under item (6) is  
paid by challan(s) under .....  
dated.....of.....(Bank)

Signature

Dated :

Seal:

**FORM C-3**

[See rules 15(1)(iii) and 20(1)]

Return for sale of surplus electricity by captive generating plant,  
the tax charged thereon during the month of .....200 , and the tax  
payable for the month of ..... 200 .

1. (a) Aggregate energy charge for sale  
of electricity.
  - (b) Aggregate other charges if any  
made by the captive generating  
plant for the sale of electricity.
  - (c) Gross charge for energy  
supplied. (a+b)
  - (d) Rebate allowed if any, for the  
supply of electricity.
  - (e) Net charge for energy  
supplied (c-d)
  2. Net charge for energy exempted  
under proviso to clause (b) of sub  
section (1) of section 3.
  3. Balance charge for sale of electricity  
on which tax is payable (Column 1(e) - Column 2)
  4. Amount of tax payable for sale of  
electricity on the balance charge in  
item No 3.
  5. **LESS:**
    - (a) Refunds or adjustments  
allowed  
(as per statement attached)
    - (b) Any other amount allowed  
under Act and Rules.
- Total (a + b)



6. Total net amount of tax payable  
for sale of electricity during the  
month (Column 4 - Column 5 Total)

7. Plus:

Recoveries on account of  
previous months

8. Total amount of tax payable in the  
month (Column 6 + Column 7)

9. Amount shown under item 8 is paid  
by challan(s) under..... dated  
.....of .....(Bank)

.Dated.....

Office seal:

Signature.

**FORM - D - 1**  
**(See rule 15(2)(i))**

Return of consumers who are in default of payment of electricity tax due on account of electricity supplied, payment for which is proposed to be written off during the month.....200 . as irrecoverable. (to be submitted by the Licensee)

1 Name and address of the consumer	2 Net charge concerned	3 Amount of tax	4 Amount that has become irrecoverable	5 Period for which tax is payable	6 Reference to Ledger Account No.	7 Remarks. (action taken if any, by the licensee for recovery)

Dated:

Signature:

**Note:** Reasons should be noted for non recovery of any individual item exceeding Rs.100/-



**FORM D-2**  
**[Rules 15(2)(ii) and 20(1)]**

Monthly return showing particulars of persons to whom surplus electricity is sold by a Captive generating plant and who have defaulted in payment of tax during the month of .....20 .

1 Name and address of the person to whom surplus electricity is supplied	2 No of units of electricity supplied	3 Net charge	4 Amount of tax payable	5 Amount that has become irrecoverable under 4.	6 Period for which tax is payable	7 Reference to ledger account number	8 Remarks (Action taken by the captive generating plant for recovery)

Signature.

**FORM E-1**  
**{See rule 16(1)}**

Notice of assesment under section 9 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003.

To \*

.....  
.....

.....(address)

\*(Name of the licensee/person  
liable to pay electricity tax  
under section 3.)

Whereas --

\*(a) You being a licensee have not submitted the return(s) under section 8 of the Act in respect of the period(s) from.....to .....

\*(b) You being a person liable to pay tax under of sub section (1) of section 3 have not submitted the return(s) under section 8 of the Act in respect of the period(s) from..... to.....

\*( c) The return(s) under section 8 of the Act for the period(s) clause ( c) from..... to... Submitted by you appears/appear to be incorrect or incomplete;

And whereas it appears to me that it is necessary to make an assessment under section 9 of the Act in respect of the above mentined period(s) from.....to.....

You are hereby directed to attend at.....(place) on.....(date) at..... (item) and to produce there the books of account (list of which is given below) together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall assess the amount of tax under section 9 of the Act to the best of my judgement without further reference to you.

Dated.....  
Office Seal:

Director

List of books of Account and document required to be produced.

.....  
.....  
.....

(\*) Strike out which is not applicable.



**FORM E-2**  
**{See rule 16(3)}**

Note of demand of tax assessed under section 9 of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003.

To

.....

.....

of.....

.....(address)

In continuation of the notice in Form E-1 served on you on.....you are hereby informed that for the period(s) from..... tax payable by you has been assessed as per details below:

You are hereby directed to pay the sum of Rs.....as per details below, into Government Treasury on or before.....(date) and to produce the receipt in proof of payment before .....(name of the authority) not later than .....(date)failing which the unpaid amount shall be recoverable from you as a public Demand.

Details

Dated.....

Address.....

Seal.....

.....  
Director

R. RATHINASAMY  
SECRETARY TO GOVERNMENT