

THE HIMACHAL PRADESH ELECTRICITY (DUTY) RULES, 2010
GOVERNMENT OF HIMACHAL PRADESH DEPARTMENT OF
MULTIPURPOSE PROJECTS AND POWER

NOTIFICATION

No. MPP-A(4)-11/2008-1, Dated: Shimla

4th September,2010

In exercise of powers conferred by section 15 of the Himachal Pradesh Electricity (Duty) Act, 2009, the Governor, Himachal Pradesh is pleased to make the following rules for carrying out the purpose in the said Act, namely:-

Chapter-I

1. Short title.- These rules may be called the Himachal Pradesh Electricity (Duty) Rules, 2010.

2. Definition.- In these rules, unless the context otherwise requires,-

- (i) “Act” means the Himachal Pradesh Electricity (Duty) Act, 2009,
- (ii) “Annexure” means an annexed to these rules;
- (iii) “Chief Electrical Inspector” means a person appointed as such by the Government under sub-section (1) of section 162 of the Electricity Act, 2003;
- (iv) “duty” means the Electricity Duty levied under these rules;
- (v) “Government” means the Government of Himachal Pradesh;l
- (vi) “license” means a licence granted under section 14 of the Electricity
- (vii) Act, 2003.
- (viii) “Government Treasury” means a Treasury or a Sub-Treasury of the Government;

- (ix) “meter” means a set of integrating instrument used to measure the amount of electrical energy supplied or the quantity of electrical energy contained in the supply, in a given time, which include whole current meter and metering equipment such as current transformer, capacitor voltage transformer or potential or voltage transformer with necessary wiring and accessories;
- (x) other words and expressions used in these Rules, but not defined in these rules but defined in the ED Act, shall have the meanings assigned to them in the Act and if not defined in the Himachal Pradesh Electricity (Duty) Act but defined in the Electricity Act, 2003, and the Rules framed there under shall have the meanings respectively assigned to them in the said Acts and Rules.
- (xi) “section” means the section of the Act;

Chapter-II

ASSESSMENT OF DUTY:

3. Manner of Calculation.-(1) The Duty under sub-section (1) of section 3 of the Act shall be calculated on the basis of the percentage specified therein for different categories of consumers on the amount of energy charges calculated on consumption of electricity supplied to the consumer or the licensee.

(2) In case the Govt. directs to give un metered/free electricity, the rate of duty shall be charged as per the directions of the Government in such cases.

4. Consumer or occupier generating energy for his own consumption and installations of meters, etc.- (1) Every consumer or occupier generating energy for his own use or consumption shall give a thirty days notice of his intention to commission the generating plant(s) to the supplier as well as the Chief Electrical Inspector. No consumer or occupier shall commission his generating plant of a capacity above 10 KW without the approval in writing of the Chief Electrical Inspector failing which the consumer or occupier shall be liable to penalties provided in section 10(c) of the Act.

(2) Every consumer or occupier generating electricity for his own consumption shall install a suitable meter on generating plant above 10 KW duly tested to record the units of electricity consumed by him and at his own cost get it tested as per the direction of Chief Electrical Inspector/Assisting Officers before its installation. The owner of the meter shall be responsible for its safety.

(3) Govt. may by notification in the Official Gazette exempt any consumer or occupier from installation of meters on generating plant and charge Electricity duty on lump sum basis.

5. Provision of separate meters.- Where there is a combined installation-using energy and a part of the supply of energy is dutiable and a part is exempted, the consumer shall install and maintain an additional suitable and correct meter or sub meter to record the quantities of two kinds of consumptions separately.

6. Adjustment as a result of inaccuracy of meters.- Where a meter installed at the premises becomes inaccurate or inoperative, the duty for the period the meter remains inaccurate or inoperative shall be based on the consumption of electricity for which the consumer is billed by the Board or the generating licensee for the said period.

Chapter-III

7. Collection and payment of duty.- (1) The Duty leviable under clause (i) to (x) of sub-section (1) of section 3 of the Act on the electricity generated, transmitted, supplied or traded shall be collected by the concerned licensee along

with the electricity bills for the electricity generated, transmitted, supplied or traded for any purpose and shall be deposited in Government Treasury, Sub-Treasury or the Scheduled Bank on quarterly basis i.e. June, September, December and March every year.

(2) The licensee shall send the duplicate copy of the Treasury challan to the Chief Electrical Inspector, Himachal Pradesh on quarterly basis i.e. July, October, January and April every year.

Provided that if duty has been paid by a consumer in respect of consumption of energy in excess of what is payable under the Act, the licensee shall authorise the refund of the excess duty so paid to the consumers concerned by adjustment in subsequent bill or bills or by payment in cash where the consumer ceases to take supplies:

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

(3) In case of captive or standby generation of electrical energy for own consumption through generating sets or by whatsoever mode, by the licensee or consumer, Electricity Duty under clause (xi) of sub-section(10 section-3 of the Act shall be deposited quarterly by the concerned consumer directly with the Govt. Treasury, Sub-Treasury or Scheduled Bank notified as per the advice of the Chief Electrical Inspector. The consumer or the occupier shall send the copy of Treasury challan alongwith information on Annexure-‘II’ to the Chief Electrical Inspector.

(4) The Electricity Duty shall be deposited under the Head of Account “0043-Taxes and duties on electricity, 101-Taxes on consumption and sale of electricity, 01-Receipt from electricity duty”.

8. Recovery of Duty.- (1) Any electricity duty due under sub-section-1 of section 3 of the Act or penalty imposed under section 7 of the Act, which remains unpaid, whether by a consumer to the Board or to the distributing licensee or to the State Government, shall be recoverable as an arrear of land revenue or by deduction from the amounts payable by the State Government to the Board or the distributing licensee or such consumer.

(2) When any sum of electricity duty or penalty has fallen due, but has not been paid, the Inspecting Officer, may make an application to the Collector concerned to recover the sum due as if it were an arrear of the land revenue.

9. Irrecoverable Duty.- Where duty is found Irrecoverable whole or in part, even after careful and diligent attempts to recover it, it may be written off by the Government.

10. Refund of excess duty.- If duty has been paid in excess of what is payable under the Act by the consumer or occupier of Diesel Generating Plant, the Chief Electrical Inspector shall authorize the refund of the excess duty so paid to the consumers concerned.

11. Exhibition of duty in Electricity Bills and Account Book.- (1) The Board/licensee shall provide suitable columns in its electricity bills and account books to show the amount of duty assessed, amount of the duty realized and balance carried forward.

(2) A licensee shall clearly exhibit in his account books the amount of duty payable under the Act by him in every quarter, amount actually deposited in the Treasury and the balance, if any, outstanding.

(3) The account books of the Board/licensee shall be open to check up by the Inspecting Officer during working hours of a day.

12. Keeping of record and submission of return:- (1) The Board or a licensee or a person supplying, purchasing, generating or transmitting electricity shall maintain the following records, namely:-

(a) Address and brief description of the premises to which the energy is supplied;
(b) The units of electricity generated, transmitted or received for own consumption or for supply to any consumer or licensee;

(c) the units of electricity supplied to any consumer or consumed by the licensee,

(d) the amount of electricity duty payable thereon and the electricity duty paid or recovered by the licensee, under the Act;

(e) date of deposit of electricity duty in the Treasury and challan No. thereof.

(f) detail of duty written off or adjusted in accordance with rules 7 & 9

(g) date of disconnection where required.

(2) The Board and the licensee shall submit to the Chief Electrical Inspector by the last day of November and May a statement as per Annexure I. The inspecting

officer shall submit to the Government a return in duplicate as per Annexure-III within three months after the close of the financial year.

Chapter-IV

13. Functions and power of Inspecting Officer.- (1) The Inspecting Officer appointed under section 6 (1) of the Act shall be responsible for ensuring the compliance of the provisions of the Act and these rules.

(2) The Chief Electrical Inspector shall be responsible for checking the assessment and collection of duty and shall initiate action for the recovery of the duty from the defaulters as an arrears of land revenue.

(3) The Chief Electrical Inspector shall be responsible to see that the various returns specified under these rules are submitted in time.

(4) The Inspecting Officer may enter, inspect and examine any place or premises belonging to the Board, licensee, or consumer in which he has reason to believe that electricity is being generated, transmitted, distributed, used or traded.

(5) A Board or the licensee or the person generating electricity for his own use or consumption, shall afford at all times reasonable facilities to the Inspecting Officer to make such examination as he may deem necessary to satisfy himself for due observance of the provisions of the Act and these rules.

Chapter-V

14. Settlement of disputes and appeal thereof.-(1) In the case of a dispute between the Board or the licensee and the consumer regarding the liability of the consumer for the payment of the duty or exemption there from, the Chief Electrical Inspector shall decide the matter. An appeal against the order of the Chief Electrical Inspector shall lie within 3 months from the date of service of said order to the Principal Secretary, Multipurpose Projects and Power to the State Government.

(2) In case of dispute between Chief Electrical Inspector and the consumer or occupier of Diesel Generating Plant or licensee regarding the liability for the payment of duty or exemption there from, an appeal against the order of Chief Electrical Inspector shall lie within three months from the date of service of the said order to the Principal Secretary MPP & Power to the Govt. of H.P.

15. 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 Government or an Inspecting Officer.

16. **Penalty.-** If any person contravene any of the provisions of the Act or these rules the Chief Electrical Inspector may on the basis of extent of such contravention, may impose a penalty not exceeding Rs. one lakh.

17. (1) The H.P. Electricity (Duty) Rules, 1975 are, hereby, repealed.

(2) Notwithstanding such repeal anything done or any action taken or purported to have been done or taken including any rule, notification, inspection, order or notice made or issued, shall, in so far as it is not inconsistent with the provisions these rules, be deemed to have been done or taken under the corresponding provisions of these rules.

By order,

Chief Secretary (MPP and Power) to the
Government of Himachal Pradesh.

Endst No. As above, Dated: Shimla-2, the

4th September,2010

Copy forwarded for information and necessary action to:-

- 1.All Addl. Chief Secretaries/ Secretaries to the Government of Himachal Pradesh, Shimla-2
- 2.All Heads of Departments in Himachal Pradesh.
- 3.All Deputy Commissioners in Himachal Pradesh.
- 4.The Secretary, Himachal Pradesh State Electricity Board Limited, Vidyut Bhawan, Shimla-171004.
- 5.The Chief Electrical Inspector, Himachal Pradesh Government, Block No.29, SDA Complex, Shimla-171009.
- 6.The Controller, Printing & Stationery, Himachal Pradesh Government, Shimla-171004, for publication in the Rajpatra(Extra Ordinary).
7. ALR-cum-under Secretary (Law) to the Government of Himachal Pradesh, Shimla-2.
8. Senior Law officer-1, Law Department, H.P. Secretariat, Shimla-2.

Sd/-
Special Secretary(MPP&P)
to the Govt. of Himachal Pradesh.

ANNEXURE-I

HALF-YEARLY ELECTRICITY DUTY RETURN FOR THE PERIOD OF ----- TO -----

(See rule 12 (2))

Sr. No	Category	<u>Energy Consumption</u>			<u>Amount of Electricity Duty Assessed</u>			Previous Amount of ED to be recovered	Total Col.(8+9)
		Total Energy sold	Electy. Exemption	Net Energy Sold	Total Amount Assessed	Electricity Duty Amount Exempted	Net Amount		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Realization -----to-----	Upto date Balance of ED to be recovered from the consumers	Amount deposited in Govt. a/c.	Balance to be paid to H.P. Govt	Remarks
11.	12.	13.	14.	15.

Chief Accounts Officer,
F&A Wing HPSEB, Shimla-4.

ANNEXURE-II

STATEMENT SHOWING DETAILS OF THE DUTY ASSESSED AND PAID BY
PERSON GENERATING ENERGY FOR HIS OWN USE OR CONSUMPTION.

(See rule 7(3)) For the month of _____

Name and Address of the firm _____

Capacity of D.G. Set	M & T tested meter No.	Initial Reading	Final Reading	No. of Units Consumed	Amount of duty assessed	Balance of duty brought forward	Total	Amount of ED paid	Balance	REMARKS
1	2	3	4	5	6	7	8	9	10	11

ANNEXURE-III

STATEMENT SHOWING DETAILS OF THE DUTY ASSESSED AND REALISED

(See Rule 12(2))

Inspecting Officer _____

Duty Payable by	Duty Assessed	Previous Balance	Total (2+3)	Amount realised	Balance	Remarks
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	

1. Board.
2. Persons generating energy for their own use or consumption.