

# THE PUNJAB ELECTRICITY DUTY RULES, 2012

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# THE PUNJAB ELECTRICITY DUTY RULES, 2012

[16<sup>th</sup> March, 2012]

## NOTIFICATION

No. S.O. (Power) (ED)/1528//73(Provl): In exercise of the powers conferred under Section 17 of the Punjab Finance Act, 1964 ( XXXIV of 1964), Governor of the Punjab is pleased to make the following rules:-

**1. Short title and Commencement:-** (1) These rules may be cited as the Punjab Electricity Duty Rules, 2012.

(2) They shall come into force at once.

**2. Definitions.-** In these rules:

- a) "Act" means the Punjab Finance Act, 1964 ( XXXIV of 1964);
- b) "Advisory Board" means the Advisory Board constituted under section 35 of the Electricity Act, 1910 (IX of 1910);
- c) "assessed amount" means an amount of electricity duty assessed or calculated by a licensee soon after or at the end of each month for self-use or for energy sold or supplied to the consumers during the month or, such amount so assessed by the Inspecting Officer for any default period excluding any penalty imposed under the Act;
- d) "due amount" means the assessed amount of electricity duty as may be due or payable but not deposited within the stipulated period including, if any;
- e) "Electric Inspector" means the Electric Inspector appointed under sub-section (2) of section 36 of the Electricity Act, 1910 ( IX of 1910);
- f) "Electricity Duty" means the electricity duty payable under section 13 and 14 of the Act;
- g) "form" means a form appended to these rules ;
- h) "Government "means the Government of the Punjab;
- i) "Government Treasury" a treasury or sub-treasury of the Government, and includes any office, branch or agency of a bank transacting treasury business for and on behalf of the Government;
- j) "Inspecting Officer" means an Inspecting Officer appointed by the Government to perform duties and to exercise powers under these rules;
- k) "Person" means any licensee, consumer, association of persons, concern, company, firm or undertaking;
- l) "recovered amount" means an electricity duty deposited into the Government Treasury and a copy of the receipt thereof is received by the Electric Inspector;
- m) "self use" means generation and use of electrical energy by any person from his own generator; and
- n) "tariff" means a schedule of tariff on electric energy as may be specified or approved by the Government or the Federal Governmen.

**3. Registration: -** (1) Every person intending to generate electricity for self use or for sale or supply to consumers, and liable to pay electricity duty under the Act, shall apply in writing to the Electric Inspector for registration as a licensee.

(2) Upon receipt of an application for registration under sub-rule (1), the Electric Inspector shall register the applicant as licensee and issue him a register number in accordance with such procedure as may be laid down by the Advisory Board.

**4. Energy meter:-** (1) Wherever a licensee commissions a generator for self-use or for sale or supply of electrical energy to a consumer, he shall install a separate energy meter for recording of energy consumption for each kind of use and category of tariff and such meters shall be periodically tested by the Electric Inspector or the Inspecting Officer at any time at intervals not exceeding two years and shall, where demanded by the Inspecting Officer, submit a certificate to the Electric Inspector certifying that the percentage of errors is within the prescribed limits of errors as laid down in rule 32 of the Electric Rules, 1937:

(2) The Electric Inspector may accept the manufacture's test certificate in lieu of test certificate required under sub-rule (1) but the manufacturer's test certificate shall be valid for a maximum period of one year from the date of installation of such meter.

(3) A meter installed under this rule shall be provided with appropriate anti-theft security measures to the satisfaction of the Electric Inspector or Inspecting Officer.

(4) Where a licensee has commissioned a generator under sub-rule (1), he shall maintain a log-book as and when electricity is generated in Form-A which may be procured from the Electric Inspector on payment of such fee or cost as may be fixed by the Government and shall produce it before the Inspecting Officer as and when required by him for the purpose of verification and assessment of electricity duty.

(5) In case of failure on the part of a licensee to maintain credible generation data on prescribed form, the Inspecting Officer shall proceed to assess the amount of electricity duty on the basis of generation capacity or installed capacity of load or average use of load.

**5. Provision of special meters.** Where there is combined installation using energy for different kinds of tariff or where a part of supply or energy is liable to pay electricity duty and a part thereof is exempted from such electricity duty, the licensee himself or the consumer with the approval of the licensee, shall install and maintain separate, suitable and correct meter or meters to register the energy consumption for each kind separately.

**6. Reading of meters and adjustment.** (1) Where a licensee is liable to pay electricity duty, he shall cause the meter of every consumer to whom he supplies energy to be read, so far as possible, on the same date in each month and record the units of energy consumed in the month and the period between such consecutive readings shall be reckoned as submission of monthly returns under Rule 9.

(2) In case the licensee is self user, he shall submit a return to Electric Inspector in the Form 'C'.

(3) In calculating the duty payable by a consumer, the licensee shall make the same allowance for defective meters, incorrect readings, miscalculations due to clerical errors and adjustments in respect of electricity duty as it makes in respect of its own charges.

**7. Keeping books of accounts:-** (1) Every licensee shall maintain and keep an up to date books of accounts containing the following particulars ;

a) name and address of every consumer to whom the licensee supplies energy with date of its connection, account number, sanctioned load and kind of use;

b) description of the premises in which energy is used;

- c) number of units of energy supplied for different kind of use by the consumer under the provision of applicable tariff month-wise;
- d) assessed amount of electricity duty as charged in respect of supply under the provision of the Act;
- e) the date of cutting off the supply of energy on account of default in payment of electricity duty;
- f) total units generated, units sold out, units consumed for self-use and units consumed in the power house auxiliaries, fuel purchased, consumed and balance on monthly basis; and
- g) Area of supply approved by the National Electric Power Regulatory Authority.

(2) In case the licensee is self user of electricity, and is not engaged in sale of electricity, he shall provide the monthly return in Form-C showing:

- a) The name and description of premises;
- b) Installed capacity of generators;
- c) Units generated during the month;
- d) Units consumed during the month tariff wise;
- e) Fuel consumed during the month;
- f) Auxiliary consumption; and
- g) Return duly signed by the authorized person.

**8. Time and manner of collection of surcharge:-** (1) A licensee shall include the electricity duty payable by a consumer as a separate item in the bill of charge for the energy supplied and shall recover it from the consumer.

(2) The licensee shall within 60 days of the expiry of the month for which electricity duty is levied, deposit the amount of such duty into Government Treasury under the relevant head of account as notified by the Finance Department of the Government, and send the treasury receipt to the Electric Inspector:

(3) If the licensee neglects or fails to deposit the amount of electricity duty in the Government Treasury within the specified period, he shall be liable to pay, in addition to such duty, late payment penalty equal to fifteen percent of the total amount of such electricity duty:

(4) Where a licensee generates electricity for self use, he shall, within 30 days of the expiry of the month for which electricity duty is levied, deposit the amount of such duty in the Government Treasury and send the treasury receipt to the Electric Inspector.

(5) If the licensee fails to pay the assessed amount within the specified period, he shall be liable to pay, in addition to such duty, a late payment penalty equal to ten percent of the total assessed amount.

(6) If the licensee fails to pay the assessed amount with late payment penalty within thirty days of expiry of due date, the Electric Inspector may impose penalty equal to the amount of dues after affording an opportunity of personal hearing to the defaulter.

**9. Electricity Duty and Penalty thereof Recoverable as an Arrears of Land Revenue:-** Any amount of electricity duty together with any surcharge or penalty as described in Rule-8 shall be recovered from licensee as arrears of land revenue on a reference from the Electric Inspector.

**10. Submission of returns.-** (1) Every licensee shall submit to the Electric Inspector:-

(a) a monthly return in Form 'B' or Form 'C' or Form 'D', as may be applicable by the fifteenth of the month following the month to which the return relates separately for different kinds of tariff; and

(b) a quarterly return in Form-'E' within 30 days of the expiry of the quarter, containing the particulars of any consumer who has failed to make payment of the electricity duty within three months of the presentation of the bill.

**11. Inspection.-** (1) An Electric Inspector or Inspecting officer may at any time require a licensee to produce for inspection either at the power house, or registered or other office of the licensee such books and records in his possession or control, as the Inspecting Office may consider necessary for ascertaining or verifying the amount of electricity duty to be levied under the Act.

(2) The Electric Inspector/Inspecting Officer shall inspect books of account and returns submitted by a licensee at such intervals and to such extent as may be fixed by Advisory Board.

(3) Where a licensee fails to submit monthly return, the Electric Inspector or Inspecting Officer shall proceed to make assessment of electricity duty due from the licensee and may direct through a notice in writing to deposit the same within 15 days.

(4) In case of non deposit of electricity duty within specified period under Rule (3) The Electric Inspector shall proceed in accordance with Rule-8.

**12. Power for entry and inspection.-** An Inspecting Officer may, after giving reasonable notice to the occupant, enter into any premises where energy is or is believed to be supplied, generated or used for the purpose of:

(a) certifying the statements made in the books of accounts and the returns submitted by the licensee;

(b) verifying the reading, status and testing the accuracy of the meters; and

(c) verifying the particulars or ascertaining information required in connection with the levy of electricity duty.

**13. Settlement of disputes.-** (1) In case any difference or dispute arises between a consumer and a licensee or between the licensee and the Inspecting Officer regarding the amount of electricity duty due from him, the licensee or the consumer shall refer the dispute to the Electric Inspector, who shall, after such inquiry as he deems appropriate, decide the matter within a period of ninety days of the filing of the application after affording an opportunity of being heard to both the parties.

(2) If the Electric Inspector fails to decide the matter within the stipulated period or where licensee or consumer refuses to accept the decision of the Electric Inspector, the matter shall be referred to the Advisory Board whose decision shall be final.

(3) The Electric Inspector may, before proceeding to enquire into any dispute referred to him under sub-rule (1), serve the consumer with a notice requiring him to deposit in the Government Treasury within fifteen days of the receipt of the notice, twenty-five percent of the amount of duty alleged to be due from him and, if on being served with such notice, the consumer fails to deposit the said amount of duty within the time specified in the notice, the Electric Inspector, may direct the licensee to cut off the supply of energy to the consumer until such time as the amount of duty is deposited by him, and the licensee shall act accordingly.

(4) If the dispute is referred by a licensee who generates electricity for self use against Inspecting Officer, the Electric Inspector may serve the licensee with a notice requiring him to deposit twenty five percent of the electricity duty in Government Treasury within fifteen days of the receipt of such notice and if on being served with such notice fails to deposit the amount of duty within the time period specified in the notice and the Electric Inspector may dismiss the application.

**14. Repeal.** - The Electricity Duty Rules, 1964, are hereby repealed.