

The Maharashtra Tax on Sale of Electricity Rules, 1964

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HISTORY ▼

In exercise of the powers conferred by clauses (a) and (c) to (f) of sub-section (2) of section 13 of the Maharashtra Tax on Sale of Electricity Act, 1963 (Maharashtra XXI of 1963) (being the first occasion of the exercise of powers under these clauses) and of all other powers enabling it in this behalf, the Government of Maharashtra hereby makes the following rules, namely :-

1. Short title. - These rules may be called the Maharashtra Tax on Sale of Electricity Rules, 1964.

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

(a) "Act" means the Maharashtra Tax on Sale of Electricity Act, 1963:

(b) "billing month" means a month in respect of which a bill of charges is prepared by a bulk licensee under his tariffs for the supply of energy to his consumers. Where more than half the number of days of such month fall in any calendar month, such month shall be named after that calendar month, and where equal number of days of such month fall in two calendar months, such month shall be named after the first of the two calendar months;

(c) "consumer" includes a distributing licensee;

(d) "Form" means a form appended to these rules;

(e) "Inspector" means an Inspector appointed under section 8;

(f) "previous year" means the year immediately preceding the year in which the tax is payable;

(g) "quarter" means a period of three months ending on the 31st March, 30th June, 30th September and 31st December, of every year;

(h) "succeeding calendar month" with reference to any billing month named by a bulk licensee means the calendar month immediately succeeding the billing month, and the expression "succeeding second calendar month" shall be construed accordingly.

3. Provisions as respects payment of tax by licensees. - (1) Where the energy sold to any consumer in the previous year is not less than five million units, the tax payable on energy sold in any billing month to a consumer shall be paid monthly before the expiry of the succeeding calendar month.

(2) Where the energy sold to a consumer in the previous year is less than five million units but reaches the limit of five million units in any billing month in any year, the tax on the aggregate number of units of energy sold to him from the commencement of that

year upto the end of such billing month shall be paid before the expiry of the succeeding calendar month.

(3) For the purpose of determining the amount of tax to be paid, every bulk licensee shall cause the meter of every consumer to be read as far as possible on the same date in each month :

Provided that, on the 31st day of December of every year or on the 1st day of January next following, meters of all consumers shall, unless there are reasonable grounds for not doing so, be read for the purpose of determining the tax payable on the energy sold upto the end of that year.

(4) Where by reason of non-compliance with the provisions of the proviso to sub-rule (3), the energy sold in any part of a year remains to be recorded separately from the energy sold in the subsequent year, then for the purpose of levying the tax, the aggregate units of energy sold in that part of the year shall be calculated in the following manner:-

The total number of units recorded as sold during the period falling between the date of the last reading of the meter in that year and the date of the first reading of the meter in the subsequent, year shall be divided by the total number of the consumer's working days falling in that period and the quotient so arrived at shall be multiplied by the total number of the consumer's working days falling in the aforementioned part of the year. The product so arrived at shall be deemed to represent the units of energy sold in the said part of the year.

(5) Where the meters are not read on the first day of each calendar month, the energy sold during the period.-

- (i) commencing on the 1st day of the calendar month of January, 1963 and ending on the day on which the meter is read in that month thereafter (hereinafter referred to as "the first period"):
- (ii) commencing on the day of the last reading of the meter in the calendar month of March, 1963 and ending on the 31st day of that month (hereinafter referred to as "the second period"): and
- (iii) commencing on the 1st day of the calendar month of April, 1963 and ending on the day of the first reading of the meter in that month (hereinafter referred to as "the third period"),

shall be calculated in the following manner :-

In respect of the first period, the total number of units recorded as sold between the date of the last reading of the meter in the calendar month of December, 1962 and the date of the first reading of the meter in the calendar month of January, 1963 shall be divided by the total number of the consumer's working days falling between those dates and the quotient so arrived at shall be multiplied by the total number of the consumer's working days in the first period. The product so arrived at shall be deemed to represent the units of energy sold in the first period.

In respect of the second period, the total number of units recorded as sold between the date of the last reading of the meter in the calendar month of March, 1963 and the date of the first reading of the meter in the calendar month of April, 1963, shall be divided by the total number of the consumer's working days falling between those dates and the quotient so arrived at shall be multiplied by the total number of the consumer's working days in the second period. The product so arrived at shall be deemed to represent the units of energy sold in the second period.

In respect of the third period, from the total number of units recorded as sold between the date of the last reading of the meter in the calendar month of March, 1963 and the date of the first reading of the meter in the calendar month of April, 1963 the number of

units deemed to have been sold in the second period shall be deducted ; and the balance so arrived at shall be deemed to represent the units of energy sold in the third period.

(6) Where a bulk licensee sells energy to a consumer at more than one point or where the sale of energy is registered by more than one meter, the liability to tax shall be determined on the basis of the arithmetical total of the units of energy recorded at all the points of supply or, as the case may be, on all the meters.

[Provided that in case of Government installation in the State, the liability to tax [shall be determined] on the basis of consumption recorded by each meter.]

(7) The bulk licensee shall credit the amount of tax in the Reserve Bank of India under the head "XIII-Other Taxes and Duties-B-Electricity Duties-Receipts from Tax on Sale of Electricity" and a copy of the treasury challan by which the duty is paid shall be forwarded by him promptly to the Electrical Engineer to Government and another copy to the Inspector.

(8) Notwithstanding anything contained in sub-rule (7), any bulk licensee may, with the prior permission of the Inspector, but subject to the provisions of the Note to rule 100(a) of the [Maharashtra Treasury Rules, 1968], make payment of the tax by cheque in lieu of payment of cash into a Government treasury ;

Provided that, no bulk licensee, who has been permitted to make payment by cheque under this sub-rule, shall at any time thereafter make alteration in the mode of payment, unless he has given three months' notice in writing to the Inspector in advance of such alteration.

[(9) Where any bulk licensee is permitted under sub-rule (8) to make payments by cheque, the date on which the amount paid by him by 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 bulk licensee has paid the tax.]

4. Registers, Books of Accounts and Returns. - Every bulk licensee shall furnish to the Inspector -

- (a) a list of all consumers to whom not less than five million units of energy was sold individually in the previous year and the particulars as respects the number of units sold in that year to each such consumer, by the 15th day of January every year :

Provided that, the first such list shall be submitted within fifteen days from the date of publication of these rules:

- (b) where the sale of energy to any consumer [not being the consumer mentioned in clause (a)] reaches the limits of five million units in any billing month, the name of that consumer, within fifteen days from the date on which the meter reading indicated that the sale reached the limit of five million units;
- (c) a quarterly return in Form 'A' showing the sales of energy made by the bulk licensee and the tax payable by him, before the 10th day of the second month succeeding the quarter to which the return relates;
- (d) an annual return in Form 'B', by the 15th day of February every year.

5. Places where books of account and registers shall be kept. - All books of account and registers required to be maintained by the bulk licensee under these rules shall be kept and made available for inspection by the Inspectors,-

- (a) in the case of a licensee licensed under the Indian Electricity Act, 1910 (Not being the Maharashtra State Electricity Board), in his local office in each compact

area served by him, or, where such compact area is for his administrative convenience sub-divided into blocks, in the respective block offices;

(b) in the case of the Maharashtra State Electricity Board, in each of its sub-divisional or divisional offices, whichever is more convenient to the Board:

Provided that, the Maharashtra State Electricity Board shall keep the Electrical Engineer to Government and the Inspectors informed in advance of the places where the books of account and registers will be kept and made available for inspection; and

(c) in any other case, at such place or places as the licensee may, with the previous approval of the Inspector, determine.

6. Qualifications of Inspectors. - Any Electrical Inspector appointed under the Indian Electricity Act, 1910 shall be qualified to be appointed as an Inspector under section 8 of the Act.

[7. Powers of Inspectors. - An Inspector may require any bulk licensee to produce for inspection such books and records as may be necessary for ascertaining or verifying the amount of tax payable by him under the Act.]

8. Refund of tax. - (1) Where a bulk licensee applies for the refund of any tax paid by him or part thereof in the circumstance specified in sub-section (2) of section 3 of the Act or on account of arithmetical error in calculating the amount of the tax or error in the readings of meters or on accounts of inaccurate meters, the Inspector may, if satisfied, on making such inquiries as he may deem fit, that the refund applied for is fully or partly admissible, by order sanction the refund fully or, as the case may be, partly :

Provided that, where the refund is applied for on account of inaccurate meters, the Inspector shall not be competent to sanction the refund of tax paid in respect of any period exceeding that for which he is competent under sub-section (6) of section 26 of the Indian Electricity Act, 1910 to estimate the amount of the energy supplied to the consumer.

(2) Whenever the Inspector sanctions the refund of tax, he shall forward a copy of the order sanctioning such refund to the State Government. Where an Inspector does not sanction the refund applied for, he shall record his reasons for doing so.

(3) In all cases where the Inspector is not competent to sanction the refund of tax under sub-rule (1), refund shall be sanctioned by the State Government.

9. Appeal. - Any bulk licensee aggrieved by an order of the Inspector under rule 8 may, within sixty days of the date of the order, appeal to the State Government and the State Government shall, on such appeal, make such order as it thinks just and proper.

10. Meters. - (1) Every sale of energy shall, for the purpose of the tax, be registered by means of an accurate meter and certified copies of every test report thereof shall be sent promptly by the bulk licensee to the Inspector.

(2) If the Inspector has any doubt about the accuracy of a meter used for the purpose of computation of the sale of energy, he shall have the accuracy of the meter tested in accordance with the provisions of section 26 of the Indian Electricity Act, 1910.

(3) Allowances for fast and slow meters and incorrect reading arising therefrom shall be made by a bulk licensee to the extent permissible under the Indian Electricity Rules, 1956, only.

(4) No meter installed for registering the sale of energy to a consumer shall be substituted or altered without giving at least Forty-eight hours' written notice of such substitution or alteration to the Inspector, stating therein the name of the consumer, the serial number of the meter, the reasons therefore and the serial number of new meter, if any proposed to be installed. The closing reading of the meter prior to such substitution

or alteration, the opening reading of the concerned meter and the date of such substitution or alteration effected shall be reported to the Inspector.

Form 'A'

[See rule 4(c)]

Quarterly return showing sales of energy made by a bulk licensee and tax payable by him

Quarter ending

Name of the bulk }

licensee..... }

Serial No.	Name of the Purchaser	No. of units sold in the reporting billing months (in 1000 KWH)	Bill for the month (Rs.)	Cumulative figure of energy sales since 1st January	Remarks
1	2	3	4	5	6
1.	Sale to consumers to whom the sale in the previous year was not less than 5 million units, individually -				
	(a) Distributing licensees.				
	(b) Other consumers.				
Sub-total (I) :		Total figure of sales liable to tax			
II	Sale to consumers (not included in I above) to whom it is likely to exceed 5 million units in the assessment year				
	(a) Distributing licensees.				
	(b) Other consumers.				
Sub-total (II) :		Total figure of sales liable to tax			
		Tax levy :			
		Under sub-total (I) above .. Rs.			
		Under sub-total (II) above .. Rs.			
			Total		

*Adjustments due to error in tabulation for inaccurate meter readings in the previous months (Please furnish full particulars).			
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Paid into the Treasury/State Bank of India as per voucher(s) No.(s) , dated the

Dated

Signature
Relationship to the bulk licensee

Form 'B'
[See rule 4 (d)]
Annual return of Tax

- (1)The names of consumers to whom not less than 5 million units of energy was sold in the year to which the return relates and the total number of units sold to each of them.
- (2)The amount of tax payable in respect of units referred to in clause (1) above.
- (3)Tax paid (as per voucher details furnished in the quarterly returns) during the previous year.
- (4)Refund claimed from the sum mentioned in (3) above because of any consumer falling short of 5 million units in the year.

Signature
Relationship to the bulk licensee

Dated

Note. - The sum paid as tax which is mentioned in (3) above should include the tax payable in respect of any consumer whose sale figure exceeded the 5 million units figure in the previous December for the first time.

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