

THE ANDHRA PRADESH ELECTRICITY DUTY RULES, 1939

<p>Short title</p>	<p>Rule 1 These rules may be called the Andhra Pradesh Electricity Duty Rules, 1939.</p>
<p>Definitions</p>	<p>Rule 2 In these rules unless there is any thing repugnant in the subject or context</p> <ul style="list-style-type: none"> (a) the Act means the Andhra Pradesh Electricity Duty Act, 1939. (a) Chargeable consumption means all energy consumed by the licensee for purposes other than those connected with the construction, maintenance and operation of his electrical undertaking. (b) Chief Electrical Inspector means the Chief Electrical Inspector to Government. (c) Electricity Duty means the duty payable under section 3 of the Act (d) 'From' means a form appended to these rules; (e) 'Government' means the Government of Andhra Pradesh (f) 'Government Treasury' means a treasury or sub-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. (g) 'Privileged Consumer' means the Central Government or the Federal Railway authority or a railway company operating a Federal Railway.
<p>Time and Manner of Payment</p> <p>*G.O.Ms.No.128, Energy (Res) 18th November, 2003</p> <p>** G.O.Ms.No.7 Energy (Power-III)Department dated: 08-04-2022</p>	<p>Rule 3 Every Licensee *and every person or generating company, who generates energy shall pay the Electricity Duty payable in respect of a month expiry of the following month into a Government Treasury crediting to the following Head of Account:</p> <p>Major Head : 0043 Taxes and Duties on Electricity Minor Head : 101 Taxes on consumption and sale of Electricity Sub-Head : 01 Taxes on consumption and sale of Electricity</p> <p>And send the Treasury receipt to the Chief Electrical Inspector.</p> <p>** In exercise of the powers conferred by sub section (1) Section 3 of the Andhra Pradesh Electricity Duty Act, 1939, the Government of Andhra Pradesh hereby levy an electricity duty of 1(one) rupee per kWh (unit) on energy sales for the Commercial & Industrial Consumers as indicated in the relevant yearly Retail Supply Tariff Order issued by Hon'ble APERC. For Domestic Consumers, the existing electricity duty of 6 paise per kWh (unit) shall continue to be levied, while Agriculture consumers shall be exempted from levy of any such duty.</p>
<p>Recovery of Dues</p>	<p>Rule 4 Where a licensee has failed to pay the electricity duty as required by rule 3 for a consecutive period of 3 months, or in cases failing under rule II, within the period specified therein, the Chief Electrical Inspector to Government shall report the matter to the Collector of the District within whose jurisdiction the licensee is operating specifying the amount due and to be recovered and the Collector shall thereupon take steps to recover the dues from the licensee as an Arrear of Land Revenue.</p> <p>Rule 4A(i) If in any month or months electricity duty had been paid by a licensee to he Government on and in respect of sale of energy to privileged consumer at a price exceeding '12' paise per unit the amount of electricity duty so collected shall be refunded by the Chief Electrical Inspector to the credit of the privileged consumer concerned.</p> <p>(ii) When electricity duty becomes due and payable by a licensee under the proviso to sub-section (2) of Section 3 of the</p>

<p>Gazette – No.59 18th November, 2003.</p>	<p>Act and a privileged consumer has not been charged at concessional rate as required by sub-section (4) of Section 3 of the Act during any month or months then the amount of energy charges collected in excess shall be refunded by the licensee to the privileged consumer concerned.</p> <hr/> <p>1. Issued in G.O.Ms.No.697, P.W., dt. 1st March, 1939 2. Amended in G.O.Ms.No. 5, P.W., dt. 5th February, 1949 and Rule 4 was again amended in G.O.Ms.No.51, P.W., Dt.9th January, 1941 3. Inserted in G.O.Ms.No.3176, P.W., dt. 6th December, 1946 4. Amended in G.O.Ms.No.3176, P.W., dt. 6th December, 1946. Rule 4B Every person or generating company, who generates energy and uses for his own purpose has failed to pay Electricity Duty as required under rule-3, for a consecutive period of three months the Chief Electrical Inspector to Government shall report the matter to the Collector of the District under whose jurisdiction such person or generating company, who generates energy and uses for his own purpose is operating specifying the amount due and to be recovered and the Collector shall thereupon take steps to recover the dues as an arrears of land revenue. The Chief Electrical Inspector shall also recommend to the supplier of energy to the person or generating company to disconnect the supply of energy. (G.O.Ms.No.128, Energy(RES) 18th November, 2003.</p>
<p>Books of Account</p>	<p>Rule 5 The books of account kept by a licensee under section 4 of the Act shall show separately sales of electrical energy exempt from payment of duty under Section 3(i) of the Act and other sales of electrical energy and chargeable consumption and shall contain the following particulars names:-</p> <ul style="list-style-type: none"> i) Name of the Consumer ii) Address of Consumer's premises with a brief description thereof; and iii) (a) the number of units of energy sold as well as of the chargeable consumption at more than twelve paise per unit <ul style="list-style-type: none"> (1) for lights or fans or both and other domestic appliances (2) for industrial purposes; and (3) for industrial purposes and for lights, fans and other domestic appliances on combined circuit. (b) the number of units of energy sold as well as of the chargeable consumption at twelve paise and less per unit <ul style="list-style-type: none"> (1) for lights or fans or both and other domestic appliances (2) for industrial purposes; and (3) for industrial purposes, and for lights, fans and other domestic appliances on a combines circuit. (c) the number of units of energy supplied for street lighting; <ul style="list-style-type: none"> (1) at more than 12 paise per unit (d) the total number of units of energy supplied under items (a), (b) and (c) <p>Provided that where the tariff does not involve metered supply of energy the licensee shall compute the supply on a basis approved by the Chief Electrical Inspector to Government or shall provide and maintain suitable metering equipment.</p> <p>Provided further that where the charges payable by a consumer are not calculated solely on the number of units of energy actually supplied to him, the number of units of energy supplied to the consumer shall be computed as that which according to the tariff of the Licensee will be equivalent to the amount realized by him from the consumer.</p>
	<p>Rule 5A The books of accounts kept by every person or generating company, liable to pay Electricity Duty under section 3 B shall show separately generation of Energy from captive generating plants and shall contain the following:-</p>

	<ul style="list-style-type: none"> (i) Name of such person or generating company (ii) Address of such person of generating company, premises with a brief description thereof; (iii) Particulars of generating plant, duration of use of the generating sets every day and units generated with meter reading. (iv) <ul style="list-style-type: none"> a) No. of units generated in the month with meter reading. b) No. of units consumed for auxiliaries in the month with meter reading. c) No. of units consumed for self in the month with meter reading. d) No. of units sold in the month with meter reading.
<p>Submission of returns</p>	<p>Rule 6 Every licensee shall submit to the Chief Electrical Inspector in duplicate..</p> <ul style="list-style-type: none"> (i) by the 15th day of month next after that following the month to which the returns relate, three monthly returns one in Form A, the second in form B, and the third in Form BB, containing the particulars specified therein; (ii) by the 15th day of the second month following the financial year to which the return relates, a yearly return in form C containing the particulars specified therein. <p>Provided that the Government may by special order modify the form in which the above particulars shall be furnished in such manner as may be considered suitable to meet the special conditions in which energy is supplied by a Licensee.</p> <p>.....</p> <p>1. Amended in G.O.Ms.No.51, P.W. Dt.18th February, 1945 and G.O.Ms.No.3176 P.W. Dt. 6th December, 1946</p> <p>.....</p>
<p>Gazette – No.59 18th November, 2003.</p>	<p>Rule 6A Every person or generating company, who generates energy and uses for his own purpose shall submit the returns to Chief Electrical Inspector to Government in duplicate by the 15th day of the next month after that following month to which the returns relates as prescribed by the Chief Electrical Inspector to Government with concurrence of the Government</p> <p>Provided that the Government may by a special order modify the form in which the above particulars shall be furnished in such manner as may be considered suitable to meet the special conditions in which energy is consumed by every person or a generating company, who generates energy and uses for his own purpose</p>
<p>Inspection of Books</p> <p>Gazette – No.59 18th November, 2003.</p>	<p>Rule 7 An Inspecting Officer appointed under section 5 of the Act may at any time require a licensee *and every person or generating company, who generates energy to produce for inspection at the registered or other office of the licensee such books and records in the possession or control as may be necessary for ascertaining or verifying the amount of electricity duty payable under the Act.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p>
<p>Power of entry of Inspecting Officers</p>	<p>Rule 8 An Inspecting Officer may enter any premises where energy is or is believed to be supplied by a licensee *and every person or generating company, who generates energy and shall have access to all meters installed in the premises at all reasonable times for the purpose of ...</p> <ul style="list-style-type: none"> i) Verifying the statements made in the books of accounts kept and returns submitted by the licensee *and every person or generating company, who generates energy ii) Verifying the reading of meters and iii) Verifying particulars or ascertaining information required in connection with the levy of electricity duty.

	<p>Provided that in entering premises the Inspecting Officer shall give reasonable notice and observe the religious and other usages of the tenants.</p>
<p>Reading of Meters</p>	<p>Rule 9 A licensee shall in respect of energy liable to electricity duty under the Act cause the meter of every consumer to be read as far as possible on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive reading shall be reckoned as one month for the purpose of calculation of electricity duty and submission of returns under rule 6</p>
<p>Installation of energy meters</p> <p>G.O.Ms.No.128, Energy(Res) 18th November, 2003</p> <p>Gazette – No.59 18th November, 2003.</p>	<p>Rule 9A Every person or a generating company who generates energy and liable to pay electricity duty under the Act install energy meters in tamper proof boxes with sealing arrangements to record the ;</p> <p>(a) energy generated by the generating plant; (b) energy consumed in auxiliaries; (c) energy consumed for his own purpose (captive use); (d) energy sold.</p> <p>The particulars of such meters like class of accuracy etc., and connected Current Transformers & Potential Transformers etc., shall be furnished, calibrated and sealed by the Chief Electrical Inspector to Government.</p> <p>The meter readings shall be taken by the Deputy Electrical Inspector in whose jurisdiction such person or generating company is operating and record the energy consumed for his own purpose or auxiliaries or sold as the case may be, the meters shall be read as far as possible on the same date in each month. The Period between two such consecutive readings shall be reckoned as one month for calculation of Electricity Duty and submission of returns under rule 6 A.</p>
<p>Adjustments</p> <p>Gazette – No.59 18th November, 2003.</p>	<p>Rule 10 In calculating the electricity duty payable by a licensee *and every person or generating company, who generates energy, he shall make the same allowances for incorrect meters, incorrect readings and leakages and those made in respect of his own charges.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p>
<p>Gazette – No.59 18th November, 2003.</p>	<p>Rule 11 (1) If a Licensee *and every person or generating company, who generates energy fails to submit the returns mentioned in clause (i) of rule 6 *and Rule 6A in respect of any month before the last day of the third month immediately following, the Chief Electrical Inspector shall determine an amount, to the best of his judgement to be the Electricity duty payable by the licensee *and every person or generating company, who generates energy for that month and shall serve on the licensee *and every person or generating company, who generates energy a notice requiring him to pay the amount so determined on the difference between the amount so determined and the amount of electricity duty, if any, already paid in respect of the month, within one month from the date of such notice. The amount so determined by the Chief Electrical Inspector shall be deemed to be the duty payable under section 3 *and Section 3B of the Act.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p> <p>(2) If the Licensee *and every person or generating company, who generates energy fails to pay the amount mentioned in the notice referred to in sub-rule (i) within one month from the date of such notice the Chief Electrical Inspector</p>

	<p>shall proceed to recover the same under rule 4, *rule 4A and 4B.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p> <p>(3) If within one month from the date of the notice referred to in sub-rule (i), the licensee *and every person or generating company, who generates energy pays the amount specified in the notice, and submits the returns referred to in clause (i) of rule 6 *and rule 6A for the month concerned the Chief Electrical Inspector shall order so much of the amount paid by the licensee *and every person or generating company, who generates energy/is on verification of the returns/as submitted by the licensee *and every person or generating company, who generates energy found to be in excess of the actual duty payable by him to be adjusted towards the duty payable by him for any subsequent month or months.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p> <p>(4) If on verification of the returns referred in sub-rule (3) it is found that the amount determined under sub-rule (i) is less than the actual duty payable by the licensee *and every person or generating company, who generates energy, the Chief Electrical Inspector shall proceed to recover the difference under rule 4, *4A and 4B</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003</p>
Penalty	<p>Rule 12 Any person who commits a breach of any of these rules shall be punishable with fine not exceeding fifty rupees.</p> <p>.....</p> <p>Rules 11, 1 and 13 were renumbered as 1, 13 and 14 respectively and rule 11 was inserted in G.O.Ms.No.51, P.W. dt. 9th January,1941.</p> <p>.....</p>
Penalty not to affect other liabilities	<p>Rule 13 The penalty imposed by rule 12 shall be in addition to and not in derogation of any liability in respect of the payment of any duty due under the Act.</p>
Settlement of Disputes.	<p>Rule 14 If any question arise between a licensee *and every person or generating company, who generates energy and the Chief Electrical Inspector as to the quantity of unmetered energy which is liable to electricity duty, the Government may on the application of the licensee *and every person or generating company, who generates energy or the Chief Electrical Inspector refer the question to such authority as they may appoint and the decision of such authority shall be final.</p> <p>* amended in G.O.Ms.No.128, Energy(Res) 18th November, 2003 (Sd/- Jannath Hussain, Principal Secretary to Govt.)</p>