

## **KERALA ELECTRICITY DUTY RULES, 1963**

In exercise of the powers conferred by section 13 of the Kerala Electricity Duty Act 1963 (Act 23 of 1963 ) the Government of Kerala hereby make the following rules.

- 1 **SHORT TITLE:-** These rules may be called the\_Kerala Electricity Duty Rules\_1963  
**DEFINITIONS:-** In these rules unless there is anything repugnant in the subject or context-
2. (a) The Act' means Kerala Electricity Duty Act 1963 (Act 23 of 1963)  
(b) Duty means" the Electricity Duty payable under Sections 3&4 of the Act;  
(c) Form" means a form appended these rules;  
(d) Government treasury" means District treasury or Sub treasury of the Government and includes any office, branch or agency of Bank transacting treasury business for the Government
3. **TIME AND MANNER OF PAYMENT:-**
  - (1) Every licensee shall pay the duty payable under section 3 of the Act in respect of a month before the expiry of the following month. The duty shall be paid into a Government treasury to the credit of the Government under the appropriate detailed head under 1(XIII B. Electricity Duties (b) taxes and duties on Electricity ( I ) Electricity Duties and treasury chalan receipt sent to the Inspecting officer
  - (2) The duty payable by every consumer under Section 4 of the act shall be included separately in the invoice for current consumption charges for each month issued by the licensee to the consumer and collected from the consumer.
  - (3) The licensee shall also send every month separate invoices for duty in respect of consumers who within his area of supply generate energy for their own consumption and collect the same from such consumers . In the case of licensees consuming energy for themselves separate accounts shall be maintained for such consumption. The duty collected from the consumers by the licensees together with the duty payable for such energy consumed by them shall be remitted by them into a Government treasury, before the expiry of the following month under the head mentioned in sub-rule (1) retaining 1%of the duty collected from the consumers by the licensee as collection charges and the treasury chalan receipt sent to the Inspecting officer.

Provided that no collection charges shall be retained in respect of duty payable by the licensees for the energy consumed by themselves.

Provided that a licensee who consents to remit the duty under Sections 3 and 4 of the Act on the basis of assessed demand shall be allowed to remit the

amount of the duty according to the assessed demand for particular month before the expiry of the second succeeding month.

4. **RECOVERY OF DUTIES:** - Where a licensee has failed to pay the duty as required by Rule 3 for a consecutive period of three months the Inspecting Officer shall report the matter to the District Collector within whose jurisdiction the licensee is operating, specifying the amount due and to be recovered and the District Collector shall there upon take steps to recover the dues from as an arrear of land revenue.

5. **BOOKS OF ACCOUNTS :-** The Books of accounts kept by a licensee under Section 6 of the Act shall show separately the sales of electrical energy exempt from payment of duty under Section 11, Section 12 and the proviso to Section 3 of the Act and all other sales of electrical energy and shall contain the following particulars namely:-

- (1) number and name of consumer;
- (2) address of consumers and the name of the premises with a brief description thereof ;
- (3) (a) the number of units of energy sold at more than 12 np per unit ;  
(b) the number of units of energy sold at 12 np and less per unit ;
  - (i) for lights, fans and other domestic appliances ;
  - (ii) for industrial purposes ;
  - (iii) for industrial purposes and for lights, fans and other domestic appliances on a combined circuit ; and
  - (iv) for agricultural purposes ;
- (c) the number of units of energy supplied for street lighting ;
- (d) the total number of energy supplied under items (a), (b) and (c):

Provided that where the tariff does not involve metered supply of energy, the licensee shall compute the supply on a basis approved by the Inspecting Officer or shall provide and maintain suitable metering equipment;

Provided that where the charges payable by a consumer and not calculated solely on the number of units of energy actually supplied to him, the licensee shall be liable to pay the duty the number of units of energy which according to his tariff will be equivalent to the amount realised by him from the consumer.

5A **SEPARATE BOOKS OF ACCOUNTS TO BE KEPT BY THE LICENSEE: -**

The licensee shall also keep separate books of accounts relating to the electricity duty due to Government in respect of persons consuming energy generated by themselves according to this section and item No.5 in the schedule to the Kerala Electricity Duty Act, 1963, as amended by Act 30 of 1969.

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4\*. Ins. By notification published in Kerala Gazette, dated 29.12.1970.

6. **SUBMISSION OF RETURNS: -**

Every licensee shall submit to the Inspecting Officer in duplicate returns in the following manner:

- (1) By the 15<sup>th</sup> day of the month next after that following the month to which the returns relate, two monthly returns one in form 'A' and the other in Form 'B' containing the particulars specified therein, and
- (2) By the 15<sup>th</sup> day of the second month following the financial year to which the returns relates a yearly return in Form 'c' containing particulars specified therein,
- (3) a monthly statement each in Form 'D' and 'E' containing the particulars specified therein and forward the same to the Inspecting Officer on or before the 15<sup>th</sup> of the succeeding month.

7. **INSPECTION OF BOOKS OF ACCOUNTS: -** An inspecting Officer appointed under Section 7 of the Act may at any time require a licensee to produce for inspection at the registered or other office of the licensee such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty payable under the Act.

8. \* **POWER OF ENTRY INSPECTING OFFICERS:-** An inspecting Officer may enter any premises from which energy is or is believed to be supplied by a licensee (and any premises in which energy is or is believed to be generated by any person) and shall have access to all meters installed in the premises at all reasonable time for the purpose of verifying :-

- (i) the statements made in the books of accounts kept and returns submitted by the licensee ;
- (ii) the readings of meter; and
- (iii) particulars or ascertaining information required in the connection with the levy of duty:

Provided that in entering the premises the Inspecting Officer shall give reasonable notice and observe the religious and other usages of the tenants.

9. **READING OF METERS: - (1)**

- (1) A licensee shall in respect of energy liable to duty under the Act cause the meter of energy consumer to be read and the consumption of energy recorded every month.
- (2) In respect of a person consuming energy generated by himself the meter recording the units of energy generated (which has to be treated consumed) has to be read and recorded every month by the licensee in whose area the generating set is maintained

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5\* . Ins. By notification published in Kerala Gazette, dated 29.12.1970.

8 \* Renumbered by Ibid.

- 9A **INSTALLATION OF METER BY THE CONSUMER WHO GENERATES ENERGY :-**  
Every person who consumes energy generated by himself shall install a separate meter at the point of generation to record the quantum of energy generated and used up by him. The meter shall be provided as near the point of generation as is technically feasible and shall be readily accessible to the meter reader and shall be placed at such a height that the reading can be easily taken without paralalled error. For the purpose of assessment under the rule it shall be presumed that the quantum of energy generated and consumed by himself is the same as that recorded on the meter installed near the point of generation as described above.
10. **ADJUSTMENTS:-**
- (1) In calculating the duty payable by a licensee he shall make the same allowance for incorrect meters, incorrect readings and leakages as those made in respect of the current consumption charges.
  - (2) Incorrect meters incorrect readings and leakages in respect of meters installed under Rule 9A, for recording the quantum of energy generated and consumed shall be accounted according to the principles approved by the Inspecting Officer.
11. **PENALTY FOR BREACH OF RULES :-** Any person who commits a breach of any of these rules shall on conviction be punishable with a fine not exceeding rupees one thousand.
12. **PENALTY NOT TO EFFECT OTHER LIABILITIES:** - The penalty imposed by Rule 11 shall be in addition to and not in derogation of any liability in respect of the payment of any duty due under the Act.
13. **PENALTY NOT TO EFFECT OTHER LIABILITIES:** - The penalty imposed by Rule 11 shall be in addition to and not in derogation of any liability in respect of the payment of any duty due under the Act.
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**APPENDIX**  
**FORM – A**  
(Vide Rule 6 (i).

Return for the month of .....

1. The total number of units of energy sold at all prices.
2. The total number of units of energy sold at more than 12 np. Per unit.
3. The total number of units of energy sold at 12 np. and less per unit.
4. The total number of units of energy calculated in accordance with the provision to Rule 5
5. Adjustments allowed under Rule 10 and Form – B.
6. Total units on which duty is payable.
7. The amount of duty payable.

Signed for and on behalf of the Licensee.

**FORM – B**  
(Vide Rule 6 (i)

Name of licensee :

Month and year :

Return of revisions made on the previous bills during the month of .....

1. Name and addresses of consumers whose accounts had to be revised due to the application of a higher or lower tariff or the rate for consumption below or above certain guaranteed or maximum quantity.
2. Period effected.
3. Number of units of energy sold and the price.
4. Number of units of energy for which the electricity duty was paid.
5. Revised number of units of energy and price.
6. Number of duitable units of energy affected and its effect on the duty payable.

Plus

Minus

7. Brief reasons for the

Signed for and on behalf of Licensee.

Revision.

**FORM - C**  
(vide Rule 6 (ii)).

Return for the year .....

1. The total number of units of energy sold during the year at all prices.
2. The total number of units of energy sold during the year at more 12 np. Per unit.
3. The total number of units of energy sold during the year at 12 np. And less per unit.
4. The total number of units of energy calculated in accordance with the provisions to Rule 5
5. The amount of duty paid during the year.
6. The total amount of duty payable during the year.
7. The difference between items (5) and (6) now to be paid.

Signed for and on behalf of the Licensee.

**FORM - D**  
levied from Consumers

Less 1% collection charges

STATEMENT SHOWING THE DETAILS OF ELECTRICITY DUTY UNDER SECTION 4 OF THE Kerala ELECTRICITY DUTY ACT DUE TO GOVERNMENT FOR THE MONTH OF ..... (EXCLUDING ITEM NO.5 IN THE SCHEDULE TO THE ACT. I.E. RELATING TO CONSUMER WHO GENERATE ENERGY FOR THEIR OWN (CONSUMPTION))

Sl. No.	Particulars of Category.	Tariff rate Applied.	Total units of Energy sold.	Total price of energy indicated In the invoice (including surcharge
				If any)
	(1)	(2)	(3)	(4)
				(5)
a.				Energy sold to Consumers.
i.				Lights and fans
ii.				Domestic purpose.
iii.				All Electric Home etc.
b.				Energy consumed by the licensee.

Duty exempted under Section 12 of the K.E.D. Act (Central Government Institutions)		Total dutiable units.	Total dutiable Units.	Amount of duty levied.	
Unit sold				10%	20%
(6)	(7)	(8)	(9)	(10)	
				Rs.	Rs.
Cost of energy		Net amount		-----	-----
Total amount of duty				-----	-----
Add amount of duty due in respect of Energy consumed by the licensee				..	..
Total amount due to Government for the Month particulars of remittance made to Government.				..	..

### FORM - D

STATEMENT SHOWING THE DETAILS OF ELECTRICITY DUTY DUE TO GOVERNMENT UNDER SECTION 5A AND ITEM NO.5 IN THE SCHEDULE INTRODUCED AS PER THE Kerala ELECTRICITY DUTY AMENDMENT ACT, 1969.

<u>Units consumed during the month</u>				
Name and address Of the person who Generated energy.	Consumer No.	Previous reading.	Present Reading.	Net No. of Units generated And consumed.
(1)	(2)	(3)	(4)	(5)
<u>Details of collection made.</u>				
Electricity Duty due to Government.	Date of collection.	Amount Collection	Balance	Particulars of remittance made to Government.
(6)	(7)	(8)	(9)	(10)

## **NOTIFICATION**

S.R.O. No. 119/69. In exercise of the powers conferred by sub-section 11 of Section 7 the Kerala Electricity Duty Act, 1963 (23 of 1963) and in supersession of notification in S.R.O. 59/67 dated the 28<sup>th</sup> February, 1967 published in Part of the Gazette dated 28<sup>th</sup> February, 1967, the Government of Kerala hereby appoint with effect on and from the 1<sup>st</sup> day of April, 1969, the Chief Electrical Inspector to Government as the Inspecting Officer to inspect the books of accounts required to be kept by the licensees under Section 6 of the said Act.