

THE ASSAM ELECTRICITY DUTY RULES, 1964

1. **Short title.**—These rules may be called the Assam Electricity Duty Rules, 1964.

2. **Definitions.**—In these rules unless the context otherwise requires :—

(1) “Act” means the Assam Electricity Duty Act, 1964.

(2) “Agent” means a person who is—

(a) a relative of the assessee, or

(b) regularly employed by the assessee, or

(c) a Barrister-at-law, a Solicitor, an Advocate, a Pleader or any other person entitled to plead in any court of law in the the Indian Union, or

(d) a member of the Institute of Chartered Accountants of India, or one who has passed any accountancy examination recognised in this behalf by the State Government,

and is authorised in writing, by the assessee to appear or act on his behalf before an Inspecting Officer.

(3) “assessee” means the board, a licensee or a person generating energy for his own use or consumption ;

(4) “The Assam Board of Revenue”, also called appellate authority for the purposes of rule 12, means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1959, or under any statutory modification or re-enactment thereof ;

(5) “duty” means the electricity duty payable under section 3 of the Act ;

(6) “Inspecting Officer” means the Commissioner of Taxes for any and all powers given under the rules and includes—

(a) Deputy Commissioner of Taxes, an Assistant Commissioner of Taxes, the All Assam Investigation Officer and Inspector of Taxes for the purpose of rules 7, 8 and 9.

(b) A Superintendent of Taxes, also called the assessing authority for the purposes of sub-section(1) of section 8 of the Act and rules 3, 5, 6, 7, 8, 9, 13 and 14.

NOTES

Clause(6) of this rule was substituted by the Assam Electricity Duty (Amendment) Rules, 1971 for the following :

(6) "Inspecting Officer" means the Commissioner of Taxes for any and all powers given under these rules and includes—

(a) An Assistant Commissioner of Taxes, also called the appellate authority, for the purposes of rules 7, 8, 9, and 11.

(b) Superintendent of Taxes, also called the assessing authority for the purposes of subsection(1) of section 8 of the Act and rules 3, 5, 6, 7, 8, 9, 13 and 14(2) ; and

(c) an Inspector of Taxes for the purposes of rules 7, 8, and 9.

The Commissioner of Taxes may, by notification in the Official Gazette, specify the area in respect of which powers are to be exercised by each officer or class of officers.

(7) All other words and expressions used in these rules shall have the same meanings as have been respectively assigned to them under the Act.

2-A. Jurisdiction of Inspecting Officers.—The Commissioner shall perform his functions in respect of the State of Assam and the the Deputy Commissioners of Taxes, Assistant Commissioners of Taxes, Inspectors of Taxes, shall perform their functions in respect of such areas or of such persons as the Commissioner of Taxes may by notification in the official Gazette specify.

NOTES

Rule 2-A. was inserted by the Assam Electricity Duty (Amendment) Rules, 1971.

3. Time and manner of collection and payment.—(1) An assessee shall include the duty leviable under the Act as a separate item in the monthly bill of charges for the energy supplied by him, and shall recover the same along with his own charge for the supply of such energy.

(2) The duty shall be paid direct into a Government Treasury by Challan within 15 days of the close of the month to which the duty pertains. Challans in Form AED-1 will be obtainable at the office of the assessing authority or a Government Treasury/Sub-Treasury.

(3) Two copies of the challan duly signed as proof of payment shall be returned to the assessee and two copies shall be retained in the treasury or sub-treasury, one of which shall be transmitted to the assessing authority on the day following the date of payment.

(4) Every treasury/sub-treasury officer shall send an advice list to the assessing authority on the 5th day of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the assessee and the amount paid.

(5) The assessing authority shall record the receipt of challans in a daily collection register indicating the number, date and amount of each

	Paise per mensum
3. Every lamp of 40 watts or more but less than 60 watts	17
4. Every lamp of 60 watts or more but not exceeding 100 watts.	25
5. For every additional 15 watts or fraction thereof in excess of 100 watts in any lamp.	4
6. For every plug point.	20
7. For every meter whose rated capacity is below $\frac{1}{8}$ horse power.	15
8. For every meter whose rated capacity is $\frac{1}{8}$ horse power or more but below $\frac{1}{4}$ horse power.	25
9. For every meter whose rated capacity $\frac{1}{4}$ horse power or more but below $\frac{1}{2}$ horse power.	37
10. For every meter whose rated capacity is $\frac{1}{2}$ horse power or more but below 1 horse power.	50
11. For every meter whose rated capacity is 1 horse power.	75
12. For every additional $\frac{1}{2}$ horse power or part thereof over 1 horse power in respect of meters whose rated capacity exceeds 1 horse power.	25

NOTES

Rule 10-A, containing serial Nos. 1 to 6 was inserted vide Notification No. FTX 120/65/17, dated 19.9.1966 published in Assam Gazette dt. 28.9.66 page 2327. Serial Nos. 7 to 12 were inserted vide Notification No. FTX 120/65/33, dated 15.9.1967.

11. (1) An appeal under section 8 of the Act shall be to the Assistant Commissioner of Taxes (Appeals) and where there is more than one such officer to such Assistant Commissioner of Taxes (Appeals) as may be specified by the Commissioner of Taxes by notification in the official Gazette and shall be presented in Form AED-6 and shall comply with the following requirements—

(a) It shall be accompanied by the notice of demand and the fee prescribed in rule 16 ;

(b) it shall be signed, verified and endorsed by the appellant or his agent to the following effect—

- (i) that the duty in dispute has been paid ; and]
- (ii) that to the best of his knowledge and belief the statements made in the memorandum are true ;

Provided however that in any case or class of cases the Commissioner may by order in writing direct that the appeal under this rule shall lie to such Assistant Commissioner of Taxes other than the Assistant Commissioner of Taxes (Appeals) as may be specified in such order.

(2) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the appeal, it may be summarily rejected.

(3) The appellate authority shall hear an appeal at such time and place as may be fixed after giving notice to the appellant.

NOTES

The sub-rule (1) of Rule 11 was substituted by Assam Rule XVII of 1971 for the following :—

"11. Appeal and hearing.—(1) An appeal against an order of the assessing authority may be presented to the appellate authority by the assessee or by his agent in Form AED—6 and shall comply with the following requirements—

(a) It shall be accompanied by a notice of demand and the fee prescribed in rule 16.

(b) It shall be signed, verified and endorsed by the appellant or his agent to the following effect.

(i) that the duty in dispute has been paid, and

(ii) that to the best of his knowledge and belief the statement made in the memorandum are true."

Clause (i) of sub-rule 1(b) of rule 11 was declared ultra-vires by the Gauhati High Court in Dibrugarh Electric Supply Co. V. Supdt. of Taxes (1974 Tax. L. R. 1687 Gau.).

12. Appeal to the Board of Revenue.—An appeal against the order of the appellate authority may be made to the Assam Board of Revenue in such manner as laid down by the Assam Board of Revenue.

13. Refund—(1) If duty has been received in excess of what is payable under the Act, the assessing authority shall, on application by the assessee, either refund the excess so paid by the assessee or adjust it in subsequent payment or payments.

(2) An application for refund shall be made to the assessing authority and shall include, amongst others, the following particulars :

(a) the name and address of the assessee ;

(b) the period of assessment for which refund is claimed ;

(c) the amount of dues already paid together with challan number and the date of payment ; and

(d) the amount of refund claimed and the grounds thereof.

THE ASSAM ELECTRICITY DUTY RULES, 1964

FORM AED-1

CHALAN

[See Rule 3(2)]

(To be printed in quadruplicate)

XIII—Other Taxes and duties—Electricity Duty.

Chalan of duty/penalty paid to

Treasury/Sub-Treasury

Agent, State Bank of India, at.....for the month.....

By whom tendered	Name and address of assessee on whose behalf payment is made	Payment on account of	Amount (in words and in figures)
1	2	3	4
		Duty ..	Rs.
		Penalty ..	Rs.

Rupees.....(in words).....

Date

Signature

(For use in the Treasury)

Chalan No.....

Date.....

Received payment of Rs.....
(in words)

Treasurer.

Accountant.

Treasury/Sub-Treasury Officer.
Manager or Agent.

THE ASSAM ELECTRICITY DUTY RULES, 1964

FORM AED-2

[See Rule 3(5)]

DAILY COLLECTION REGISTER

Circle.....

Financial Year.....

Month.....

COLLECTION

Serial No.	Name and address of assessee	Treasury Chalan No. and date	Amount paid			Remarks
			Duty	Penalty	Total 4 & 5	
1	2	3	4	5	6	7

THE ASSAM ELECTRICITY DUTY RULES, 1964
FORM AED-5

(See Rule 7)

ASSESSMENT AND COLLECTION REGISTER

Serial No.	Name and address of the assessee	Assessment year	Half-year for which tax and other dues are payable	Duty	Any other dues	Total	Amount paid with Treasury Chalan No. and date of payment	Balance, if any	Chalan No. and date of payment
1		3	4	5	6	7	8	9	10

THE ASSAM ELECTRICITY DUTY RULES, 1964
FORM AED-6

(See Rule 11)

APPEAL TO THE ASSISTANT COMMISSIONER OF TAXES

To

The.....
.....
.....

The.....day of.....19....

Date or order appealed against.....
Name and designation of the authority who passed the order.....

Year of assessment.....
Amount of the duty assessed Rs.....

The petition of.....Post Office.....District sheweth

as follows :—

1. Under the Assam Electricity Duty Act, 1964 the duty payable by petitioner has been assessed by the Superintendent of Taxes at Rs.....for the assessment half year.....

2. A copy of the notice of demand which your petitioner received on.....is attached.

3. The amount of duty payable by the petitioner should be Rs.....during the half year and your petitioner is liable to pay a duty of Rs.....only.....for the said half year.

4. Your petitioner has made a return of the duty payable by him in the said half year to the office of the Superintendent under rule 6 and has complied with all the terms of the notice served on him by the Superintendent under the Assam Electricity Duty Rules, 1964.

5. (Enter here the grounds on which you rely for the purpose of the appeal).

6. Your petitioner, therefore prays that the he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or remanded to.....for re-assessment.

I,....., the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax assessed on me/ordered to be paid by me in respect of the assessment appealed against has been paid, vide Treasury Chalan No..... date.....

Signed.....
(To be signed by the appellant or by a Agent duly authorised in writing in this behalf by the Appellant).

THE ASSAM ELECTRICITY DUTY RULES, 1964

177

DUTY RULES, 1964

AED-8

rule 13(7)

REGISTER

PAYMENT		Initial of Assessing officer	Remarks
Refund Voucher Number and Date	Refund set off against other demands		
6	7	8	9

THE ASSAM ELECTRICITY DUTY RULES, 1964

FORM AED-9

(See Rule 16)

REGISTER OF PROSECUTION

Serial No.	Year	Name of the assessee	Address	Date of prosecution or issue of notice thereof	Name of offence	Result	Remarks
1	2	3	4	5	6	7	8