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ENERGY DEPARTMENT

NOTIFICATION

The 24th January, 2017

No. 617—BT(ED)-01/2016/En.—In exercise of the powers conferred by Section 12 of the Odisha Electricity (Duty) Act, 1961 (Odisha Act, 14 of 1961), the State Government do hereby make the following rules further to amend the Odisha Electricity (Duty) Rules, 1961, namely :—

1. (1) These rules may be called the Odisha Electricity (Duty) Amendment Rules, 2017.
(2) It shall be deemed to have come in to force with effect from the 5th day of November, 2016.
2. In the Odisha Electricity (Duty) Rules, 1961 (hereinafter referred to as the said rules) for clause (c) of rule 2, the following clause shall be substituted, namely:—

“(c) “Electrical Inspector” means Electrical Inspector appointed under section 162 of the Electricity Act, 2003 who are also referred to as the “Inspecting Officer” in these rules;”
3. In the said rules, for rule 2-A, the following rule shall be substituted, namely:—

“2A. Qualification of Inspecting Officer.— No person shall be appointed as Inspecting Officer as mentioned in section 7 of the Act, unless,—

 - (a) he possesses a degree in Electrical Engineering or its equivalent from a recognized University or Institution and
 - (b) he has been regularly engaged for a period of at least three years in practice of Electrical Engineering of which not less than one year has been spent in an electrical or mechanical engineering workshop or in generation or transmission or distribution of electricity or in administration of the Act and Rules made thereunder, in a position of responsibility.”

4. In the said rules, for rule 3 ,the following rule shall be substituted, namely:—
- “3.Time and manner of collection and payment.— (1) A licensee shall include the duty leviable under the Act as a separate item in the bill of charges for the energy supplied by him or the energy supplied through open access (other than captive consumption) and shall recover the same from the consumer with his own charges for the supply of such energy.
- (2) The licensee shall ,within thirty days of the expiry of the month in which the duty has been realized ,deposit such duty in the Government Treasury under the head “0043-00-101-0034-01005-000” under the Act and send a copy of the e-treasury challan to the Inspecting Officer ;
- (3) If duty has been paid by a licensee or a person engaged in the business of supplying electricity to the consumers in respect of consumption of energy in excess of what is payable under the Act, the Inspecting Officer shall authorize the refund of excess duty so paid to the consumer concerned by adjustment in subsequent bill or bills or by payment in cash where the consumer ceases to take supplies.
- (4) The consumer shall apply to the Inspecting Officer for refund of electricity duty in Form ‘A’ and refund payment and adjustment order will be issued in Form ‘B’ and Form ‘C’ respectively.
- (5) Where the energy is supplied to a consumer free of charge by the licensee or the person engaged in the business of supplying electricity to the consumers or is consumed by the licensee or the person engaged in the business of supplying electricity to the consumers upon its premises, the time and manner of payment will be the same as indicated above in sub-rule (2).
- (6) Any person who generates such energy for his own use or consumption shall assess the electricity duty payable under the Act on units used or consumed from his self-generation including auxiliary consumption.
- (7)The electricity duty shall be deposited within thirty days of expiry of the month of generation in the Government Treasury under the head “0043-00-101-0034-01006-000” by the person who generates such electricity and he shall send a copy of the e-treasury challan to the concerned Inspecting Officer :

Provided that if the electricity duty has been paid by a person in respect of consumption of energy in excess of what is payable under the Act, the Inspecting Officer shall authorize the refund of excess duty so paid to the person by

adjustment in subsequent bill or bills or recommend to the State Government for refund, where the plant ceases to generate power.”

5. In the said rules, for rule 3-A, the following rule shall be substituted, namely :—
 “3-A. Notice for special mode of recovery.— The electricity duty and interest, if any, if not paid within thirty days of the notice for payment of dues to the State Government, a notice in Form ‘D’ shall be sent to the person in accordance with the provisions of section 10-A.”

6. In the said rules, for rule 4, the following rule shall be substituted, namely:—
 “4.Manner of calculating electricity duty.— The electricity duty payable in respect of the electrical energy consumed during the period between the date of readings immediately preceding the date of commencement of the Odisha Electricity (Duty) Amendment Act, 2016 (hereinafter called the Amendment Act) and the date immediately succeeding the date of such commencement, in the following manner, namely:—
 (a) If the meter reading is taken on the date of commencement of the Amendment Act, the rate of electricity duty shall remain unchanged;
 (b) If the meter reading is taken after the date of commencement of the Amendment Act, the rate of electricity duty shall be calculated proportionately considering the rate prevailing on the date preceding the date of commencement and the rate enforced newly :
 Provided that in case the licensee or the person engaged in the business of supplying electricity to the consumers is unable to levy the electricity duty immediately following the enforcement of the Act for want of time, he may do so in the next bill.”

7. In the said rules, for rule 6, the following rule shall be substituted, namely:—
 “6.Keeping books of account.— (1) The licensee or person engaged in the business of supplying electricity to the consumers shall keep books of account containing the following particulars separately for each consumer, namely:—
 (a) service connection number;
 (b) address and brief description of the premises to which the energy is supplied;
 (c) number of units of energy consumed;
 (d) date of supply;
 (e) amount of energy charges;
 (f) amount of energy charges in case of consumption through open access (other than captive consumption);

- (g) details and amount of electricity duty charged separately for supply through licensee and supply through open access (other than captive consumption);
- (h) date of payment of electricity duty and challan details;
- (i) details of electricity duty adjusted or written off in accordance with these rules;
- (j) date of disconnection (if any);and
- (k) details of electricity duty exemption, if any, with the date of commencement and expiry:

Provided that where the tariff does not involve metered supply of energy, the licensee or the person engaged in the business of supplying electricity to the consumers shall compute the supply on the basis approved by the Inspecting Officer.

(2) The person who generates energy for his own use or consumption will keep books of account containing the following particulars for each generating unit, namely:—

- (a) name plate details and serial number of the generating set;
- (b) type of the generating set, stand alone or standby or in synchronization with the grid;
- (c) name plate details and serial number of energy meter, current transformer, potential transformer, if any;
- (d) the seal numbers, date of sealing and name of the sealing authority for all seals used in the meter and metering unit;
- (e) total number of units generated;
- (f) total number of units consumed;
- (g) number of units exported;
- (h) details and amount of electricity duty payable;
- (i) amount of electricity duty paid including treasury challan number and date;
- (j) details of electricity duty exemption, if any, with date of commencement and expiry; and
- (k) details of electricity duty adjusted or written off. ”

8. In the said rules, for rule 7, the following rule shall be substituted, namely:—

“7. Submission of returns.— (1) A licensee or the person engaged in the business of supplying electricity to the consumers shall submit to the Inspecting Officer —

- (a) return in duplicate, in Form ‘E’, ‘F’, ‘H’ and ‘I’ annexed thereto within one month of the close of the financial year on the 31st March;

(b) return in duplicate in Form 'G' annexed thereto every month within thirty days from the date of expiry of the preceding month.

(2) A person who generates energy for his own use or consumption shall submit the monthly return in duplicate in Form 'J' annexed thereto, within seven days from the date of expiry of the preceding month to the concerned Inspecting Officer."

9. In the said rules, for rule 8, the following rule shall be substituted, namely:—
 "8. Inspection of books of account.— An inspecting Officer, appointed under section 7 of the Act, may, at any time, require a licensee or a person engaged in the business of supplying electricity to the consumers or a person generating energy for his own use or consumption or availing power supply through open access, to produce for inspection at the registered or other office of the licensee or a person engaged in the business of supplying electricity to the consumers or a person generating energy for his own use or consumption or availing power supply through open access, such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty leviable under the Act."

10. In the said rules, for rule 9, the following rule shall be substituted, namely:—
 "9. Power of entry of Inspecting Officer.— An inspecting Officer may enter any premises to which energy is, or believed to be, supplied by a licensee or by a person engaged in the business of supplying electricity to the consumers or where a person is generating energy for his own use or consumption or availing power supply through open access for the purpose of —

(i) verifying the statements made in the books of account kept and returns submitted by the licensee or a person engaged in the business of supplying electricity to the consumers or a person generating energy for his own use or consumption or availing power supply through open access;

(ii) checking the readings of the meters and testing the meters, metering equipment and connection thereof; and

(iii) verifying the particulars required in connection with the levy of electricity duty:

Provided that in case of non-compliance of sub-rule (2) of rule 7 the Inspecting Officer may assess to the best of his judgment assigning sufficient reasons on record, the amount of electricity duty payable and such assessment shall be final and the assessing authority shall issue the order of assessment in Form 'K':

Provided further that before issuing the final assessment, the Inspecting Officer shall give the concerned person or appointed authority a reasonable opportunity to put forth his grievance with documentary proof:

Provided also that he may prefer an appeal in Form 'L' to the next higher authority within thirty days as per section 8 of the Act.”

11. In the said rules, for rule 10, the following rule shall be substituted, namely:—
 “10. Other duties of Inspecting Officers.— An inspecting officer shall, as may be necessary, inspect the books of account kept and returns submitted under rule 6 and rule 7, respectively by a licensee or a person engaged in the business of supplying electricity to the consumers or a person generating energy for his own use or consumption or availing power supply through open access (other than captive consumption) and shall apply a detailed test of individual entries for verifying the particulars noted by the licensee or person engaged in the business of supplying electricity to the consumers, or a person generating energy for his own use or consumption or availing power supply through open access (other than captive consumption) so far as they are connected with the levy of electricity duty and send written requisitions to the certificate officer or any person from whom any money is due or may become due to the defaulter or any person who holds or may subsequently hold any money for or on account of such defaulter or both for realization of arrear electricity duty and interest, if any and he shall also verify all entries relating to —
 (i) exemption from electricity duty; and
 (ii) adjustments allowed by licensee or person engaged in the business of supply of electricity.”
12. In the said rules, for rule 11, the following rule shall be substituted, namely:—
 “11. Provision of separate meter.— Where there is a combined installation using energy and where for a part of supply of energy electricity duty is payable and for the other part it is exempted, the consumer shall install and maintain additional, suitable and correct meter or sub-meter to register the quantities of two kinds of consumption separately.”
13. In the said rules, for rule 12 and 13, the following rule shall be substituted, namely:—
 “12. Removal of difficulties.— (1) Doubts relating to interpretation of any provision or dispute relating to the operation of any provision of these rules shall be referred to the Government in Department of Energy and the decision of the Government in this regard shall be final and binding on all concerned.
 (2) The State Government shall have the power to modify the forms appended to these rules as may be required, from time to time.”
14. In the said rules, for Form-‘A’ and Form-‘B’, the new forms Form ‘A’, ‘B’, ‘C’, ‘D’, ‘E’, ‘F’, ‘G’, ‘H’, ‘I’, ‘J’, ‘K’, and ‘L’ shall be substituted.

FORM-A
APPLICATION FOR REFUND OF ELECTRICITY DUTY
(See rule 3)

1. Office address :

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--

2. Consumer No. (Only in case of Discom) :

--	--	--	--	--	--	--	--	--	--	--	--

3. Name and address of the Consumer:

--

D D M M Y Y Y Y

4. Electricity Duty Period (s) From

--	--	--	--	--	--	--	--	--	--

To

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--

5. (a) Quantum of electricity charges (For Non-captive) : Rs.

(b) Units consumed (For Captive) : KWH

6. Amount of Electricity Duty due for refund : Rs.

7. Amount of refund claimed : Rs.

8. Evidence in support of the refund of Electricity Duty Claimed :
 (Copies of the documents to be enclosed)

9. I, Sri _____
 designated as _____ of the
 firm/Consumer _____ at _____ bearing
 consumer No. if any _____, do hereby declare that what is
 stated in this form is true and correct to the best of my knowledge and belief. I also further
 declare that amount of refund claimed above has been paid by me and that the amount or
 any part thereof has not been realized by me by way of Electricity Duty or otherwise from
 any person or persons.

Place _____

Date ____/____/____

Signature
Designation with Seal

FORM-B

REFUND PAYMENT ORDER

(See rule 3)

Letter No. _____

D	D	M	M	Y	Y	Y	Y

1. Name of the firm or person to whom issued
: _____

2. Consumer Number, if any

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Amount of refund : Rs. _____
(in figure and in words) (Rupees
_____)

Y
4. Date of order quantifying the refund

D	D	M	M	Y	Y	Y

Signature of the recipient

**Signature and seal of
Inspecting Officer**

Date ____/____/____

Date ____/____/____

Date of encashment in the Govt. Treasury _____

FORM-C**REFUND ADJUSTMENT ORDER***(See rule 3)*

Letter No. _____ / Dated

To

The Divisional Officer

1. Name & address of the Consumer
2. Consumer No.
3. Amount of refund due (in words)
4. Date of order quantifying in the refund
5. Please adjust the amount of Rs. _____ (Rupees _____)
in the subsequent Bills of the above named Consumer.

**Signature and seal of
Inspecting Officer**

Memo No. _____ / dated

Copy submitted to _____ (Next higher authority) for
kind information and necessary action.**Signature and seal of
Inspecting Officer**

FORM-D

NOTICE OF DEMAND UNDER SECTION 10-A OF THE ODISHA ELECTRICITY (DUTY) ACT, 1961

(See rule 3A)

From : D D M M Y Y Y Y
Date-

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To

M/s. _____ (hereinafter referred to as the defaulter) having consumer number (if any)_____ is in arrear of electricity duty dues amounting to Rs. ----- (Rupees -----) which is outstanding for realization. In accordance with the provisions of Section 10-A of the Odisha Electricity (Duty) Act, 1961, I am required to ask you to pay the said amount to the Government Treasury through e-challan as per the Head of Account mentioned below from the account of the defaulter or from the amount you are due to pay to the said defaulter or which may become due for payment to such defaulter.

This amount should be paid to this office without any delay.

Head of Account _____

Officer

**Signature and seal of
Inspecting**

Copy to M/s. ----- at ----- for
favour of information.

**Signature and seal of
Inspecting Officer**

FORM-E**ANNUAL RETURN ON CLAIM OF ELECTRICITY DUTY FROM DISCONNECTED CONSUMERS**

(See rule 7 (1) (a))

Financial Year :**Name of the Division:**

Sl. No.	Category of Consumers	Outstanding Uncollected E.D. claim upto last year	Amount under Dispute	Amount with permanently closed consumers more than 2 years	Amount with disconnected consumers less than 2 years	Amount of ED written off by Govt.	Amount of ED lost due to Bill Revision or Bill adjustment / settlement	Balance amount of E.D. Recoverable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Irrigation Pumping and Agriculture for all supply voltages.							
2	L.T. non-Industrial category							
3	Small Scale Industry [L.T. Industrial Supply]							
4	L.T. Industrial Category (Excluding Small Scale Industry)							
5	H.T. Category							
6	E.H.T. Category							
7	Consumer receiving power through open access							

Divisional Officer

FORM-F
ANNUAL RETURN ON ELECTRICITY DUTY COLLECTED FROM LIVE CONSUMERS
(See rule 7 (1) (a))

Financial Year :

Name of the Division :

Sl. No.	Category of Consumers	Opening Balance of E.D. to be collected from Live Consumers	E.D. claimed during the year	Amount of ED recoverable during the year	Amount of ED collected during the year	Balance amount of ED for realization
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Irrigation Pumping and Agriculture for all supply voltages.					
2	L.T. non-Industrial category					
3	Small Scale Industry [L.T. Industrial Supply]					
4	L.T. Industrial Category (Excluding Small Scale Industry)					
5	H.T. Category					
6	E.H.T. Category					
7	Consumer receiving power through open access					

Divisional Officer

FORM-G
MONTHLY RETURN ON ELECTRICITY DUTY COLLECTED & REMITTED
(See rule 7 (1) (b))

Month :

Name of the Division :

Sl. No.	Category of Consumers	Demand on Consumers in Rs.			Collection in Rs.			Balance Outstanding from Consumers	Amount of ED not remitted upto previous month	Remittance to Govt. Treasury			Balance Outstanding
		Opening Balance (Arrear)	Assesment for the month	Total	Out of Arrear	Out of Current	Total			Amount	Date of Payment	Challan No. & Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Irrigation Pumping and Agriculture for all supply voltages.												
2	L.T. non-Industrial category												
3	Small Scale Industry [L.T. Industrial Supply]												
4	L.T. Industrial Category (Excluding Small Scale Industry)												
5	H.T. Category												
6	E.H.T. Category												
7	Consumer receiving power through open access												

Divisional Officer

FORM-H**ANNUAL RETURN ON NEW CONSUMERS UNDER THE EXEMPTION CATEGORY****(See rule 7 (1) (a))****Financial Year :****Name of the Division :**

Sl. No.	Category of Consumers	Consumer Number	Address	Contract Demand	Energy Charges Billed
(1)	(2)	(3)	(4)	(5)	(6)
1	State Govt.				
2	Central Govt.				
3	Railway Traction				
4	Public Water Works				

Divisional Officer

FORM-I
ANNUAL RETURN ON NEW CONSUMERS UNDER IPR EXEMPTION CATEGORY
(See rule 7 (1) (a))

Financial Year :

Name of the Division :

Sl. No.	Name of the Consumer	Consumer Number	Address	Contract Demand	No. & date of Exemption Order by Electrical Inspector	Name of the Office of Electrical Inspector	Effective Period		E.C. billed to such consumer
							From	To	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1									
2									
3									
4									
5									

Divisional Officer

FORM-J**MONTHLY RETURN OF THE ELECTRICITY DUTY IN RESPECT OF AGENCIES
HAVING SELF GENERATION****(See rule 7 (2))**

- | | |
|--|----|
| 1. Month | :- |
| 2. Name of the firm with address | :- |
| 3. Nos. and capacity of Generating Sets | :- |
| 4. Initial meter reading with date | :- |
| 5. Final meter reading with date | :- |
| 6. Meter advance during test | :- |
| 7. Difference (5 - 4 - 6) | :- |
| 8. Multiplication factor | :- |
| 9. Total Units Generated | :- |
| 10. Total units sold | :- |
| 11. Energy consumed from the generation (9 – 10) | :- |
| 12. Total units exempted | :- |
| 13. Total units for which E.D. is payable (11 – 12) | :- |
| 14. In case of exemption of E.D. furnished details of
order No. and date along with date of
commencement & expiry. | :- |
| 15. E.D. payable @ Paise/ Unit | :- |
| 16. Amount of Electricity Duty Deposited with
Treasury Challan No. & Date | :- |

Signature of the Authorized person with designation.

FORM-K**ORDER OF ASSESSMENT OF ELECTRICITY DUTY**

(See rule 9)

1. Office address :

D D M M Y Y Y Y

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2. Period of Assessment : From

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--

To

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--

3.	Name of the Firm	:	
4.	Address of the Firm	:	
5.	Assessment under Section-3 of the Odisha Electricity (Duty) Act 1961	:	
6.	(a) Quantum of electricity in units (KWH) consumed as per the returns during the period covered under assessment.	:	
	(b) Quantum of electricity in units (KWH) consumed as determined by the assessing authority	:	
7.	(a) Electricity duty leviable as per the return during the period under assessment.(in Rupees)	:	
	(b) Electricity duty leviable as determined by the assessing authority.(in Rupees)	:	

8.	(a) Exemption of electricity duty as per return.(In Rupees)	:	
	(b) Exemption of electricity duty allowed as per order of assessing authority(in Rupees)	:	
9.	(a) Electricity duty admitted as per the return. (in Rupees)	:	
	(b) Electricity duty as determined by the assessing authority(in Rupees)	:	
10.	(a) Net electricity duty as per return [8(a)-7(a)] (In Rupees)	:	
	(b) Net electricity duty as determined by the assessing authority [8(b)-7(b)] (in Rupees)	:	
11.	Electricity duty paid by the firm(in rupees)	:	
12.	Balance Electricity Duty due/excess payment, if any [10(b)-11] (in Rupees)	:	
13.	Interest levied under Section (5) (in Rupees)	:	
14.	Total Electricity Duty and interest due on the firm as determined by the assessing authority [12+13](in Rupees)	:	

Assessment Order

**Signature and seal
of the Assessing Authority**

FORM -L

**FORM OF APPEAL AGAINST ORDER OF ASSESSMENT UNDER SECTION 3 OF
ODISHA ELECTRICITY (DUTY) ACT, 1961
(See rule 9)**

1. Office address :

D	D	M	M	Y	Y	Y	Y

2. Name and address of the firm:

The petition of Sri/Smt(status).....of the firm known as M/s....., whose principal place of industry/works under jurisdiction of C.E-Cum-C.E.I,...../ S.E.-Cum-E.I...../ E.E-Cum- DEI.....is situated At..... P.O. Dist..... Sheweth as follows:-

3. Under Odisha Electricity (Duty) Act,1961,your petitioner’s quantum of electricity duty for the period(s) from to have been determined at Rs
4. Under section (5) the interest of Rs.....has also been imposed on your petitioner.
5. The order of C.E-Cum-C.E.I,...../ S.E.-Cum-E.I...../ E.E-Cum-DEI.....attached here to, was received by the petitioner on
6. During the consumption period (s) from..... toyour petitioner’s electricity duty amounted to Rs.

7. During the said period your petitioner had no other consumption or exemption from duty.
8. Your petitioner, therefore, prays that he may be assessed according to the figures given under para-6 above
9. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay electricity duty under the Act and the order of assessment may be annulled;

Or

That the assessment may be set aside and assessing authority directed to pass a fresh order after such enquiry as may be directed.

Signature

10. FORM OF VERIFICATION:

I, Sri/Smt.-----, the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. ----- (Rupees -----) being that Electricity Duty admitted to be due and that Rs. ----- (Rupees -----) being 50 % of the amount in dispute as due from me has been paid by e-treasury challan as per the details given below:

Sl. No.	Electricity Duty assessed	Electricity Duty admitted/ paid	Challan No. /DD No. and date
1.			
2.			

Place:

Date:...../...../...../

Signature
Designation with Seal
By Order of the Governor

HEMANT SHARMA
Commissioner-*cum*-Secretary to Government

