



सत्यमेव जयते

**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 680

16 Ashwin, 1933 (S)
Ranchi, Saturday 8th October, 2011

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 8th October, 2011

S.O. 177, dated the 8th October, 2011-- In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948 as adopted by the state of Jharkhand and as amended by Jharkhand Act No. 10, 2011), the Governor of Jharkhand is pleased to make amendments in the Bihar Electricity Duty Rules, 1949, (as adopted by the State of Jharkhand) in the following manner:-

Amendments

1. Short title, extent and commencement;

- (i) These Rules may be called The Jharkhand Electricity Duty (Amendment) Rules, 2011
- (ii) It shall extend to the whole of the State of Jharkhand
- (iii) The amendments in Serial No. 2(i) and 2(iii) shall be deemed to be effective from 15.11.2000, Amendments in Serial No. 2(ii) and 2(iv) shall be deemed to be effective from 10.06.2003, whereas the remaining amendments shall be effective from 01.10.2011.

2. Amendment in Rule 2 –

- (i) Insertion of a new clause as clause (ba) - “ Bulk Supply”
 (ba) **Bulk Supply** - means supply of energy to such industrial units, mines or commercial consumers who are provided with the high tension energy connection for their respective premises.
- (ii) Insertion of a new clause as clause (ca) as, “ Electricity Trader”
 (ca) **Electricity Trader**- means a person who has been granted a license to undertake trading in electricity under section 12 of The Electricity Act 2003
- (iii) Insertion of a new clause as clause (ea) as, “ High Tension Connection”
 (ea) **High Tension Connection**- means supply of energy and contracted connection for 3 phase at 6.6 KV and above.
- (iv) Substitution of clause (f)
 (f) **Inspecting officers** –means the authorities as specified in clause (q) of Section 2 of the Act.

3. Amendment in Rule 6-

- (i) **The existing Rule 6- “Payment of duty” shall be substituted by the following –**
 Every assessee shall pay the full amount of the duty due from him under section 4, within 21st day of the following month, for the month for which such duty relates.

4. Amendment in Rule 10-

- (i) **The existing Rule 10- “Rebate” shall be substituted by the following –**
 Every assessee who submits proper return and deposits the amount of duty payable according to such return in the prescribed manner and within the prescribed time limit shall be allowed a rebate at the rate of half percent subject to the limit of 25000/- a year.

5. Amendment in Rule 11-

The existing Rule 11- “Point at which duty is payable in a series of transfers” shall be substituted by the following-

Rule 11- Point at which duty shall be payable for supply of energy-

- (a) No duty shall be levied at point of supply by a licensee to another licensee or electricity traders, where such supply is for resale by the purchasing licensee or electricity traders.
- (b) The duty shall be levied and paid on consumption of such industrial unit, mines and other commercial consumers, who obtain bulk supply of energy from any licensee or electricity traders.
- (c) The duty shall be levied and collected and paid by the licensees or the electricity traders on such supply by them; not falling in sub-rule (a) and sub-rule (b) of this rule.

(File No. Va kar 1/ vi shu/3/2011/2550)

By the order of the Governor of Jharkhand,

Alka Tiwari,
 Secretary-cum-Commissioner,
 Commercial Taxes Department, Jharkhand, Ranchi.