

**Government of Jharkhand**  
**Commercial Taxes Department**

**Proposal for amendment in Jharkhand Electricity Duty**  
**Rules, 2012**

Department of Commercial Taxes has proposed following amendment in Jharkhand Electricity Duty Rules, 2012 as follows :-

**1. Amendment in Rule 2 –**

- (i) The Explanation in sub-rule (eb) of Rule 2 shall be substituted in the following manner –

**“Explanation I** – For the purpose of levy of Electricity Duty, “ Net Charges for energy consumed or sold” means the amount that excludes following charges from the current electricity bill amount –

- i. Demand charge / fixed charge;
- ii. Meter rent/ service line charge;
- iii. Capacitor surcharge;
- iv. Voltage rebate;
- v. Load Factor rebate;
- vi. Delayed payment surcharge; or
- vii. Any other surcharge/ rebate ”

- (ii) A new Explanation II shall be added after the first Explanation in sub-rule (eb) of Rule 2 in the following manner -

**“Explanation II** – For the purpose of levy of Electricity Duty in respect of unmetered premises, “Net Charges for energy consumed or sold” means the total periodical charges made/ amount received therefore excluding any surcharge/ rebate.”

All concerned Electricity duty Assessee / Dealers are invited for their valuable comments in this respect. They can send their suggestions within 15 days on e-mail :  
**[comtaxhq@jharkhandcomtax.gov.in](mailto:comtaxhq@jharkhandcomtax.gov.in)**