Tripura Electricity Duty Rules, 2019



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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

> GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-7(33)-TAX/2019

Dated, Agartala, the 9th August, 2019.

NOTIFICATION

In exercise of the powers conferred by clause 18 of the Tripura Electricity Duty Ordinance, 2019 (Tripura Ordinance No. 2 of 2019), the Governor hereby makes the following rules, namely:

1. Short Title:

- (1) These rules may be called 'Tripura Electricity Duty Rules, 2019';
- (2) They shall come into force on the date of their publication in the Tripura Gazette.

2. Definitions:

- (1) In these rules unless the context otherwise requires:-
 - (i) "Agent" means any person duly authorised in writing by the licensee or persons to appear or act on his behalf before the Inspecting Officers;
 - (ii) "Duty" means the electricity duty payable under clause 4 of the Ordinance;
 - (iii) "Form" means a form appended to these rules;
 - (iv) "Ordinance" means the Tripura Electricity Duty Ordinance, 2019;
- (2) Words and expressions used in these rules but not defined, shall have the same meaning as have been respectively assigned to them under the Ordinance.

3. Registration

(1) Any person liable to pay duty as per clause 4 of the Ordinance shall make an application for registration in FORM TED-1 to the assessing authority having jurisdiction over the area in which his principal place of business is located;

- (2) The application under sub-rule (1) shall be made -
 - (a) Within thirty days from the commencement of these rules, and
 - (b) Thereafter within thirty days from the date on which the licensee or the person becomes liable to pay duty under the Ordinance;
- (3) Such application shall be signed and verified in the manner prescribed in the Form, by the proprietor in case of a proprietorship firm, by the authorized partner in case of a partnership firm, by the principal Officer or the Chief Executive Officer in case of a Company or a Corporation or a Government Department or a local Authority and by the Secretary or any other authorized executive in case of a society or a Club or an association of persons;
- (4) Such application shall be accompanied by two copies of recent passport size photograph of the person signing the application, except in case of Government Department and shall also be accompanied by a court fee Stamp of hundred rupees;
- (5) On receipt of an application for registration, the assessing authority of the area shall, after verifying or causing to be verified the particulars furnished by the licensee or the person, grant him a certificate of registration in FORM TED-2, within a period not exceeding fifteen days from the date of receipt of the said application;
- (6) A register of certificate of registration issued shall be maintained by the assessing authority in FORM TED-3;
- (7) The Commissioner will be empowered to issue guidelines with prior approval of the Government for the purpose of matters relating to amendment of the certificate of registration necessitated by any change in the ownership or constitution of business, change in the name and style of business or place of business or any other material change having relevance to the liability to pay duty under this Ordinance and in issuing duplicate certificate of registration in case of loss of defacement of the original certificate of registration and also in cancellation of the certificate of registration.

4. Jurisdiction of Inspecting Officers

(1) The Commissioner shall perform his function in respect of the State of Tripura and other inspecting officer as defined in Rules 2(6) shall preform their functions in respect of such areas or of such persons as

the Commissioner of Taxes may, by notifications in the Official Gazette, specify;

- (2) The Commissioner may with prior approval of the Government issue any notification not inconsistent with the provisions of the Ordinance and these rules, for explaining anything contained in the rules;
- (3) For the purposes of the proviso to sub-clause (3) to clause 4 of the Ordinance the Commissioner may with prior approval of the Government specify the rate of Electricity Duty and exemptions.

5. Rate of Electricity Duty

The rate of Electricity Duty shall be prescribed by the Commissioner with prior approval of the State Government, by Notification from time to time, in the official gazette on the aggregate value of energy charges and fixed charges.

6. Time and manner of collection and payment

- (1) A licensee shall include the duty leviable under the Ordinance as a separate item in the monthly or periodically bill of charges for the energy supplied by him, and shall recover the same along with his own charge for the supply of energy;
- (2) The duty shall be paid into the Government Treasury by Challan within 20 days of the subsequent month to which the duty pertains. Challans in FORM TED-4 shall be available at the office of the assessing authority or a Government Treasury/Sub-Treasury;
- (3) Challan shall be filled in quadruplicate. Two copies of the Challan duly signed as proof of payment shall be returned to the licensee 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 by 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 licensee 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

challan. The daily collection register shall be maintained in FORM TED-5;

(6) The amount of penalty and interest imposed under the Ordinance shall be paid within the date specified in the Notice of Demand into a Government Treasury/Sub-Treasury by Challan in FORM TED-4;

The provisions of sub-rules (3), (4) and (5) shall apply to payment made under this sub-rule as well.

7. Maintenance of books of account:

Every licensee shall maintain books of account containing the following particulars separately, for each consumer namely—

- (i) service connection number;
- (ii) address and brief description of the premises to which the energy is supplied;
- (iii) number of units of energy consumed;
- (iv) fixed charge applicable;
- (v) rate of supply;
- (vi) details and amount of electricity duty charged;
- (vii) date of payment of electricity duty;
- (viii) details of duty adjusted or written-off in accordance with rule 13 or 14; and
- (ix) date of disconnection.

8. Submission of returns

A licensee or a person shall submit to the assessing authority returns in FORM TED 6 within a month of the expiry of the year or as specified by the Commissioner for any category of licensee.

9. Assessment and Issue of demand notice

(1) After a month of the close of the year, the assessing authority may, on the returns furnished in accordance with rule 8 or information in his possession, make an assessment and issue a notice of demand on the licensee, and, the duty demanded, interest leviable and penalty imposed under notice shall be payable within 30 days of such notice. The assessment order shall be in FORM-TED-7 and notice of demand shall be in FORM TED-8;

- (2) An assessing authority shall maintain an assessment and demand register in FORM TED-9;
- (3) The assessing authority shall issue a notice of demand in FORM TED-8 in respect of the amount of penalty, if any, imposed by sub-clause (1) of clause 11 or clause 15 of the Ordinance specifying therein the date within which such penalty shall be payable.

10. Inspection of books of account

An Inspecting Officer may at any time require a licensee to produce for inspection such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty leviable under the Ordinance.

11. Power of entry of Inspecting Officer

An Inspecting Officer may enter any premises where energy is, or is believed to be, supplied, used or, consumed or, sold by a licensee for the purpose of –

- verifying the statements made in the books of account kept and returns submitted by the licensee;
- (ii) checking the reading of the meters; and
- (iii) verifying the particulars required in connection with levy on the duty.

12. Other duties of the Inspecting Officers

An Inspecting Officer shall, as may be necessary, inspect the books of account kept and returns submitted by a licensee under rule 10 and 8 respectively and apply a detailed test of individual entries for verifying the particulars noted by the licensee, so far as they are connected with the levy of the duty. He shall also verify all entries relating to –

- (i) exemption from duty; and
- (ii) adjustments allowed by the licensee.

13. Appeal

- (1) An appeal under clause 13 of the Ordinance shall lie to the Assistant Commissioner of Taxes (or any other officer specially empowered in this behalf by the State Government) and where there is more than one such officer to such Assistant Commissioner of Taxes as may be specified by the Commissioner of Taxes by notification in the Official Gazette and shall be presented in FORM TED-10 and shall comply with the following requirements-
 - (a) It shall be accompanied by the notice of demand and the fee prescribed in rule 17;
 - (b) It shall be signed, verified and endorsed by the appellant or his agent to the following effect -
 - (i) that the amount as specified in proviso to clause 13(1) of the Ordinance has been paid; and
 - (ii) that to the best of his knowledge and belief the statements made in the memorandum are true:
- (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.

14. Revision

- (1) A revision under clause 14 of the Ordinance shall lie to the Commissioner of Taxes and shall comply with the following requirements-
 - (a) a statement of the facts of the case;
 - (b) a reference to the particular order in respect of which the revision is applied for;
 - (c) the ground on which the revision is filed;
 - (d) the date of the service of the order objected to;
 - (e) It shall be accompanied by the notice of demand and the fee prescribed in rule 17;

- (f) It shall be signed, verified and endorsed by the appellant or his agent to the following effect -
 - (i) that the amount as specified in clause 14 of the Ordinance has been paid; and
 - (ii) that to the best of his knowledge and belief the statements made in the memorandum are true:
- (2) The revision petition may be submitted in plain paper;
- (3) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the revision, it may be summarily rejected;
- (4) The revisional authority shall hear an appeal at such time and place as may be fixed after giving notice to the appellant.

15. Refund

- (1) If duty has been received in excess of what is payable under the Ordinance, the assessing authority shall, on application by the licensee, either refund the excess so paid by the licensee 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 licensee;
 - (b) the period of assessment for which refund is claimed;
 - (c) the amount of dues already paid together with challan number and the date payment; and
 - (d) the amount of refund claimed and the grounds thereof.
- (3) An application for refund shall be signed and verified as in the case of an appeal or revision under rule 13 and 14;
- (4) No claim to any refund shall be allowed unless it is made within one year from the date of issue of the notice of demand or within one year of the final order passed on appeal or revision in respect of such assessment;

- (5) When the assessing authority is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund;
- (6) When the order for refund has been passed, the assessing authority may issue a refund voucher in FORM TED-11, in favour of the licensee or may set off the amount to be refunded or any part thereof against duty remaining payable by the licensee or against subsequent payment or payments as the case may be. If a refund voucher is issued, an advice list shall, at the same time be forwarded to the Treasury Officer concerned;
- (7) When the amount to be refunded exceeds one thousand rupees, the application together with records shall be submitted to the Commissioner of Taxes;
- (8) A register shall be maintained in FORM TED-12 wherein particulars of all applications for refund and the orders passed thereon shall be entered.

16. Delivery of notice

A notice under these rules, unless communicated verbally shall be in writing and may be served by any of the following methods:

- (a) by hand; or
- (b) by registered post; or
- (c) by email:

Provided that if upon an attempt having been made to serve a notice or requisition by any of the above mentioned methods the prescribed authority is satisfied that the licensee is evading the service of notice or requisition, the prescribed authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous part the last notified place or premises of the licensee and such service shall be as effectual as if it had been made on the assess by hand.

17. Fees

- (1) The following fees shall be payable -
 - (a) Upon a memorandum of appeal or revision under rule 13 or 14 -Rupees fifty;

- (b) Upon an application for a certified copy -
 - (i) application fee Rupees fifty;
 - (ii) authentication fee for every 360 words or thereof 50 paise;
 - (iii) one impressed folio for not more than 150 (English) words and an extra folio for every 150 words or part thereof;
 - (iv) an additional fee, subject to a minimum of Rupees twenty to cover the cost of postage, if the applicant wants his copy to be sent by post;
 - (v) a searching fee of Rupees fifty, if the applicant wants a copy of an order or document which is more than one year old;
- (c) Upon any other miscellaneous petition Rupees twenty five.
- (2) All fees shall be paid in court fee stamps;
- (3) No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous application which asks only for information and does not seek any specific relief.

18. Copies of order

- (1) The first copy of the order of the appellate authority shall be supplied to the appellant free of charge;
- (2) An application for a certified copy of order or other documents shall be filed in the office of the appropriate authority and shall contain the following particulars:-
 - (a) name and address of the licensee;
 - (b) relevant year;
 - (c) particulars of the document or order.

19. Rounding

In determining the yearly amount of duty payable by a licensee or amount of refund due under the Ordinance, fraction of a rupee below 50 paise shall

be ignored and a fraction of a rupee equal to or exceeding 50 paise shall be taken as a whole rupee.

20. Fine for contravention of these rules:

Any person contravening any of the provisions of these rules, shall on conviction, if such offence is not otherwise punishable under the Ordinance, be punished with a fine which may extend to ten thousand rupees and in the case of continuing contravention with an additional fine which may extend to hundred rupees for each day during which such contravention continues, after conviction for the first such contravention.

FORM TED - 1 THE TRIPURA ELECTRICITY DUTY RULES, 2019

APPLICATION FOR REGISTRATION

[See rule 3(1)]

To					
The	Assessing	Authority			
(nar	ne and sty ly for regis	le of business	on behalf of engaged in the acticlause 3 of the Tripur	fvity of sale o	f energy hereby
1.	Name of t	he licensee or p	person	:	
2.	Full addre	ess of the princ	ipal place of business		
			hes of business in the		
5.	Directors,		of the Proprietor, Part ving interest in busine		
	SI	Name in full	Father's / Husband's name	PAN	Address
	1	2	3	4	5
6.			the person is registere and Services Tax Act,		es / No
	(a) GS	STIN and date of	of registration		
	(b) Iss	suing Office			
7.	Number o	f Power Plant a	and annual capacity of	feach of :	

8. Annual estimate of units to be supplied

9. Complete address of the place where records are kept :

DECLARATION

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place : Signature :

Date : Full Name :

Status :

FORM TED - 2 THE TRIPURA ELECTRICITY DUTY RULES, 2019

CERTIFICATE OF REGISTRATION

[See rule 3(5)]

Registration Certificate No:	Office of issue:
	Charge:
and style) whose principal	place of business is situated at has
been granted registration under Ordinance, 2019.	clause 3 of the Tripura Electricity Duty
1. It is liable to pay duty w.e.f.	
2. Status of the licensee/person	
3. Name(s) and address(es) of the	Proprietor/Partner(s)/Director(s) etc :
(a)	
(b)	
(c)	
(d)	
4. Number of power plant and ca	apacity of each of them :
5. Location and address of other	places of business :
Place :	Signature of the Assessing Authority
Date :	(Seal)

FORM TED - 3 THE TRIPURA ELECTRICITY DUTY RULES, 2019 REGISTER OF CERTIFICATE ISSUED TO THE LICENSEE/PERSON

[See rule 3(6)]

Char	CA	•
Cilai	80	•

Month & Year:

Sl. No.	Licensee's / Person's Name & address	Registration Certificate No. & Date of issue	Address	Address of Branch, if any	Date of commencement of liability	Remarks
1	2	3	4	5	6	7
		a mia				

FORM TED - 4 THE TRIPURA ELECTRICITY DUTY RULES, 2019

CHALLAN

[See rule 6(2)] [To be printed in quadruplicate]

	ty/penalty paid to: b-Treasury Code :		
			d:
DDO Couc			Head:
		The second secon	
			ıd:
	3ank :		
Duty Period:.			*******
Demand No.(if any):		
	13.		
By whom	Name, registration number and address	Payment on	Amount
tendered	of licensee on whose	Account of	deposited
	behalf payment is made		(Rs.)
.1	2	3	4
		Duty	
		Interest	
		Penalty	
		Miscellaneous	
		L	
Rupees			(in words)
Challan No. 8	Date: Signa	ture of the licensee or	authorized person
	FOR TREASUR	Y USE ONLY	
Scroll No		Date of Receip	t
Receive in words)	d in payment of Rs	(Rupees	
Signature of	Treasurer Signature of Ac		of Treasury/Sub-
		Treas	sury Officer

FORM TED - 5 THE TRIPURA ELECTRICITY DUTY RULES, 2019

DAILY COLLECTION REGISTER

[See rule 6(5)]

Charge	
Financial Year	Month

COLLECTION

	Name and	Treasury			Amour (in l			
SI. No.	address of	Challan No.	Duty	Interest	Penalty	Miscellaneous	Total	Remarks
1	2	3	4	5	6	7	8 (4+5+6+7)	8
-								

FORM TED -6 THE TRIPURA ELECTRICITY DUTY RULES, 2019

RETURN

[See rule 8]

1.	Name and address of licensee/person	
2.	Registration number of licensee/person	ı
3.	Year	:
4.	Total units sold	- 1
5.	Amount collected	
	(a) As energy	
	(b) As Fixed Charge	:
	(c) Total	
6.	Electricity duty payable (Amount)	
7.	Electricity duty paid (Amount)	
8.	Treasury Challan number and date	
	DECI ADAT	TON

DECLARATION

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place	Signature	:
Date	Fúll Name	
	Status	

FORM TED -7 THE TRIPURA ELECTRICITY DUTY RULES, 2019

ASSESSMENT ORDER

[See rule 9(1)]

1.	Name of the licensee/per	son with complete address :
2.	Charge:	Period ending :
3.	Registration Number	
4.	Branches:	
	(a)	
	(b)	
	(c)	
5.	Share- (a) Partner :-	Their names with Share -
	(b) Member :-	Their names with Share -
6.	Energy Sold (in Units)	
7.	Amount collected:	
	(a) As energy charge	
	(b) As Fixed charge	
8.	Books produced	
9.	Clause and sub-clause u	nder which assessment made:
	Date	Assessment Order
Pla	ice:	
Da	te :	Signature of the Superintendent of Taxes

FORM TED -8 THE TRIPURA ELECTRICITY DUTY RULES, 2019 NOTICE OF DEMAND

[See rule 9(1)]

Ch	arge:	
		Date
110		
То		
••••		
Re	gistration No	
100 A		ne amount of duty or/and penalty payable Duty Ordinance, 2019, has been assessed
1.	Energy Sold (in Units)	
2.	Amount collected:	
	(a) As energy charge	
*	(b) As Fixed charge	
3.	Rate of duty	
4.	Total duty assessed	
5.	Interest levied	
6.	Penalty imposed	
7.	Miscellaneous	
8.	Total amount payable	
9.	Less amount already paid	
10.	Net amount due	
Tre (da rev	asury/Sub-treasury at (place) te) failing which the said sum will be enue or in other manner as provide	the sum of Rs
Pla	ce:	
Da	te :	Signature of the Superintendent of Taxes

FORM TED -9 THE TRIPURA ELECTRICITY DUTY RULES, 2019

ASSESSMENT AND DEMAND REGISTER

[See rule 9(2)]

licensee/person Assessment year	Demand No. / Order No. & Date	Duty	Interest	Penalty	Miscellaneous	Total	Signature
3	4	5	6	7	8	9 (5+6+7+8)	10

FORM TED -10 THE TRIPURA ELECTRICITY DUTY RULES, 2019

APPEAL TO THE ASSISTANT COMMISSIONER OF TAXES

[See rule 13(1)]

10
The
The 20
Date or order appealed against
Name and designation of the authority who passed the order
Year of assessment
Amount of duty assessed Rs
The petitioner
1. Under the Tripura Electricity Duty Ordinance, 2019, the duty payable by petitioner has been assessed by the Superintendent of Taxes at Rs
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
4. Your petitioner has made a return of the duty payable by him in the said year to the office of the Superintendent under rule 8 and has complied with all the terms of the notice served on him by the Superintendent under the Tripura Electricity Duty Rules, 2019.
5. (Enter here the grounds on which you rely for the purpose of the appeal).
6. Your petitioner, therefore prays that he may be assessed accordingly or that he declared not to be chargeable under the Ordinance or that the assessment may be set aside and/ or remanded to for fresh 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 duties assessed on me/ordered to be paid by
me in respect of the asses	ssment appealed against has been paid, vide Treasury
Challan No	dated
Place :	
Date:	Signed
	(To be signed by the appellant or
	by the agent duly authorised in
	writing in this behalf by the
	appellant)

FORM TED - 11

THE TRIPURA ELECTRICITY DUTY RULES,

2019

REFUND VOUCHER

[See rule 15(1)]

FORM TED - 11 THE TRIPURA ELECTRICITY DUTY RULES, 2019

REFUND VOUCHER [See rule 15(1)]

Book No. Book No. Voucher No. Voucher No. Order for refund of duty Treasury/Sub Treasury Payable at the (Duty- Duty under Tripura Electricity Duty Ordinance) Reserve Bank of India To The Treasury Officer The Sub-Treasury Officer The Agent (Name of Bank) 1. Certified that with reference to the Refund payable to assessment records No...... a refund of Rs..... is due to..... in respect of the return period ending...... Assessment record No 2. Certified that the duty concerning which this refund is given has been credited in the Date of order directing refund Treasury. 3. Certified that no refund order regarding the sum now in question has previously been Amount of refund granted and this order of retund has been entered in the assessment record under my signature. Challan No. and date of original payment 4. Please pay to..... the sum of Rs..... in words (Rupees.....) Signature of Superintendent Seal Date PlaceSuperintendent Signature of recipient of the voucher Received payment Pay Rupees...... only Treasury, Date of encashment Claimant's Signature Officer in charge of the Sub Treasury The.....20 Examined the 20

Accountant

FORM TED - 12 THE TRIPURA ELECTRICITY DUTY RULES, 2019

REFUND REGISTER

[See rule 15(8)]

Charge.		. ,																•
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SI. No.	Name and Address of claimant	Year for which Refund is claimed	Amount of refund claimed	Amount of refund allowed
1	2	3	4	5
		*		

YMENT	Initial of	Remarks		
Refund set off against other demands	Assessing Officer			
7	8	9		
		Refund set off against Assessing Officer		

By order of the Governor,

(Nagesh Kumar B)
Joint Secretary
Finance Department
Government of Tripura