

**ELECTRICITY (DUTY)  
ACT, 1963**

**THE JAMMU & KASHMIR  
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# THE JAMMU & KASHMIR ELECTRICITY (DUTY) ACT, 1963

(Act No. XI of 1963)

[27th March, 1963]

An Act to levy duty on the sale or consumption of electricity.

Be it enacted by the Jammu and Kashmir State Legislature in the Fourteenth Year of the Republic of India as follows:-

## 1. Short title, extent and commencement

(1) This Act may be called the Jammu and Kashmir Electricity (Duty) Act, 1963.

(2) It extends to the whole of Jammu and Kashmir State.

<sup>1</sup>(3) It shall come into force on such date as the Government may, by notification, appoint.

## 2. Definitions

In this Act, unless the context otherwise requires,—

- (a) 'consumer' means a person who is supplied with energy;
- (b) 'energy' means electrical energy;
- (c) 'prescribed' means prescribed by rules made under this Act;
- (d) 'prescribed authority' means an officer appointed as such by the Government for purposes of this Act;
- (e) 'unit' in relation to the energy, means kilowatt-hour; and
- (f) the words and expressions used but not defined in this Act shall have the meanings assigned to them in the Jammu and Kashmir Electricity Act, Svt. 1997.

1 Enforced w.e.f. 1st April, 1963 by SRO-141 dated 29th March, 1963.

### 3. Levy of duty

<sup>1</sup>[(1) There shall be levied and paid to the Government a duty on the energy to be called the "Electricity Duty" at such rate or rates as may be notified by the Government in the Government Gazette and such rate or rates shall be calculated in the prescribed manner.]

(2) There shall be levied for and paid to the Government the electricity duty at the rate of <sup>2</sup>[four paise] per unit also by a person generating energy for his own use or consumption on the energy used or consumed by him in a month.

(3) Nothing in sub-sections (1) and (2) shall apply to the consumption or sale of energy which is—

- (a) consumed by or sold to the Government of India; or
- (b) consumed in the construction, maintenance or operation of any railway by the Government of India or a railway company operating that railway, or sold to that Government or any such railway company for consumption in the construction, maintenance or operation of any railway.

<sup>3</sup>(4) Omitted.

### 4. Collection and payment of electricity duty

The electricity duty shall be collected by and paid to the Electric Department before 15th of the next month following that for which duty is payable.

### 5. Records and returns

(1) If the Government so directs by a general or special order, a person generating energy for his own use or consumption shall maintain such record and in such form and manner as may be prescribed showing—

- (a) the units of energy generated by him;
- (b) the units of energy consumed by him;
- (c) the amount of the duty payable thereon and the duty paid by him under this Act; and

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1 Sub-section (1) substituted by Act XXIX of 1968.

2 Substituted *ibid* for "two naya-Paisa".

3 Sub-section (4) omitted *ibid*.

(d) such other particulars as may be prescribed.

(2) The person generating energy for his own use or consumption who has been directed under sub-section (1) to maintain a record shall submit such returns, in such form and manner and to such authority as may be prescribed.

(3) The amount of energy shall, for purposes of clauses (a) and (b) of sub-section (1), be ascertained in such manner as may be prescribed.

## **6. Inspecting Officers**

(1) The Government may, by notification in the Government Gazette, appoint inspecting officers to inspect records maintained under section 5.

(2) The inspecting officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Act and the rules made thereunder.

## **7. Penal duty to be paid in certain cases**

(1) If in the opinion of an authority prescribed in this behalf, the person generating energy for his own use or consumption evades, or attempts to evade the payment of duty, whether by maintaining false records, submitting false returns, concealing the energy supplied or by any other means, such person shall pay by way of penalty in addition to the duty, payable under this Act, a sum not exceeding four times the amount of the duty to be determined by the prescribed authority:

Provided that no action under this sub-section shall be taken without affording a reasonable opportunity of being heard to such person.

(2) An appeal shall lie against an order passed under sub-section (1) to such authority, within such a period and on payment of such fees and in such manner as may be prescribed.

(3) An order passed on appeal under sub-section (2) shall be final.

(4) An order for the payment of any penalty made under this section shall be without prejudice to any prosecution instituted for an offence under this Act.

### 8. Recovery of duty

Any duty due under this Act or penalty imposed under section 7 which remains unpaid, whether by a consumer or a person generating energy for his own use or consumption, to the Government, shall be recoverable as arrears of land revenue.

### 9. Penalties

If any person-

- (a) required by section 5 to keep record or to submit returns fails to keep or submit the same in the prescribed form or manner or submits a return which is false, or
- (b) intentionally obstructs an inspecting officer appointed under section 6 in the exercise of his powers and duties under this Act and the rules made thereunder, or
- (c) contravenes any rule made under this Act,

he shall be liable, on conviction before a <sup>1</sup>[Judicial Magistrate,] to a fine not exceeding one thousand rupees.

### 10. Power to exempt

The Government may, by notification exempt any consumer or person from payment of the whole or part of the electricity duty for such period and subject to such terms and conditions as may be specified in such notification.

### 11. Power to make rules

(1) The Government may, by notification, make rules for the purposes of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the manner of calculating the duty (including marginal adjustment);
- (b) the manner of collection and payment to the Government of the electricity duty by persons generating energy for their own use or consumption;

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1 Substituted by Act XL of 1966 for "a Magistrate".

- (c) the time and manner of payment of the electricity duty by consumer;
  - (d) the powers and duties to be exercised and performed by Inspecting Officers;
  - (e) any other matter for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Act.
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