



অসম ৰাজপত্ৰ  
সত্যমেব জয়তে

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 212 Dispur, Monday, 11st July, 2011, 20th Asadha, 1933 (S.E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 11th July, 2011

**No. FTX.109/2010/19.** - In exercise of the powers conferred by sub-section 3A of Assam Electricity Duty Act. 1964 (Assam Act XXX of 1964) (hereinafter referred to as the Act.), the Governor of Assam is hereby pleased to permit a person generating energy for own use or consumption, through generator set(s) each having capacity not more than 200 KVA, to pay at his option in lieu of amount of electricity duty payable under the provisions of the Act by such person, an amount by way of composition, hereinafter fixed and shall be calculated in the following manner :-

(i) if the person pays lump-sum amount in lieu of amount of electricity duty payable under the provisions of the Act for 1 (one) year, it shall be calculated @Rs. 150/- per KVA per year;

(ii) if the person pays lump-sum amount in lieu of amount of electricity duty payable under the provisions of the Act for 3 (three) years, it shall be calculated @Rs. 120/- per KVA per year;

(iii) if the person pays lump-sum amount in lieu of amount of electricity duty payable under the provisions of the Act for 5 (five) years, it shall be calculated @Rs. 100/- per KVA per year.

This Notification shall also be subject to the conditions and procedures as specified below :-

- 1) The person shall pay the lump-sum amount for one year or three year or five years, as per his option, and shall inform the concerned Inspecting Officer regarding such payment along with a copy of challan for total amount of lump-sum amount paid and number of generator set(s) with capacity of each of the generator set(s). The payment shall be for the year such payment is made and for next two years or four years, as the case may be.
- 2) On receipt of such information, the Inspecting Officer shall examine whether the payment of the amount is as per rate prescribed in this notification and capacity of generator(s) used by the person at the time of payment of electricity duty.
- 3) If in the opinion of the Inspecting Officer the payment of electricity duty is not paid in full as per rate prescribed in this notification, he shall direct the person to pay the balance amount and on payment of the balance amount the composition under this notification shall be deemed to have been granted.

- 4) Any modification in the rate of duty after making payment of the amount as per this notification shall not affect liability of the person making payment of the amount for the period for which payment of the amount has been made.
- 5) The person opting for lump-sum payment under this notification shall be subject to all other provisions of the Assam Electricity Duty Act, 1964 and rules made thereunder and the terms and conditions contained in this notification.
- 6) The Government reserves the right to review or amend or withdraw this notification in the public interest, as and when deemed proper.
- 7) Any dispute arising in connection with this notification would be settled by the Commissioner as per provisions of the Act or the Rules made thereunder and the order of the Commissioner in this behalf be final.

This notification shall be deemed to have come into force with effect from 1st April, 2011.

**H. S. DAS,**

Principal Secretary to the Government of Assam,  
Finance Department, Dispur, Assam.