

THE ASSAM ELECTRICITY DUTY ACT, 1964.

This Act provides for levy of duty on the generation and consumption of electrical energy in the State of Assam. The legislative power of the State Legislature is, however, subject to the restriction imposed by Articles 287 and 288 of the Constitution of India. The general rate of duty is 5 paise per unit of electricity generated or sold subject to such concessions as are provided in Section 12 of the Act. The concessional rate of duty is applicable in respect of industrial consumption only which extends from 1 paise per unit to 3 paise per unit depending on the quantity of energy consumed.