

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 28th February, 2011

No. FTX.109/2010/10.- In exercise of the powers conferred by of Section 13 of the Assam Electricity Duty Act, 1964 (Assam Act XXX of 1964), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Electricity Duty Rules, 1964, hereinafter referred to as the principal Rules, namely:-

**Short title, extent
and commence-
ment.**

1.(1) These rules may be called the Assam Electricity Duty (Amendment) Rules, 2011.

(2) They shall come into force on the date of their publication in the official Gazette.

**Amendment of
Rule-2.**

2. In the principal Rules, in rule 2,—

(i) after clause (4), a new sub-clause(4A) shall inserted, namely:-

“(4A) “Designated Bank” means any Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934, designated by the Government of Assam in pursuance of clause (e) of sub-rule (1) of rule 2 of the Assam Value Added Tax Rules, 2005, for the purpose of Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005) and the rules framed thereunder for the purpose of these rules;”

(ii) in clause (6),—

- (a) in sub-clause (v), for the word “section”, the words, figure and letter “sections 6A and” shall be substituted and between the words “the rules” and figure “3”, the figure, letter and punctuation mark “2A” shall be inserted;
- (b) in sub-clause (vi), for the word “section”, the words, figure and letter “sections 6A and” shall be substituted and between the words “the rules” and figure “3”, the figure, letter and punctuation mark “2A” shall be inserted;

(iii) for clause (7), the following shall be substituted, namely:-

“(7) Words or expressions used and not defined in these rules but defined in the Act or the Assam Value Added Tax Act, 2003 or the rules framed thereunder shall have the meanings respectively assigned to them in the Act or in the Assam Value Added Tax Act, 2003 or the Rules framed thereunder, as the case may be.”

Substitution of Rule-2A. 3. In the principal Rules, for rule 2A, the following shall substituted, namely:-

“Registration. 2A.(1) Every licensee or any person specified in section 5A, shall make an application for registration in Form AED-1A to the assessing authority of 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 tax under the Act.

(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 authorised partner in case of a partnership firm, by the Karta in case of a Hindu Undivided Family, 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 authorised executive in case of a society or a Club or an association of persons.

(4) Such application shall be accompanied by two copies of 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 twenty-five 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 No. AED 1B within a period ordinarily not exceeding thirty 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.
- (7) The relevant rules of the Assam Value Added Tax Rules, 2005, in force at the appropriate time shall apply mutatis mutandis in all 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 tax under this Act and in issuing duplicate certificate of registration in case of loss or defacement of the original certificate of registration and also in cancellation of the certificate of registration."

Substitution of Rule-3

4. In the principal Rules, for rule 3, the following shall be substituted, namely:-

"Payment of tax etc.

3. (1) The Board or the licensee supplying energy shall include the duty leviable under the Act as a separate item in the bill of charges for the energy supplied by it, and shall recover the same along with its own charges for the supply of energy.
- (2) The dues required to be paid under the Act, (except the fees to be paid by means of Court Fee Stamps) shall be paid into a Designated Bank by Challan in Form AED1 or by way of a crossed cheque or a crossed demand draft in favour of the assessing authority. In case of cheque or bank draft, it must be drawn on a local branch of the Bank.
- (3) Challans shall be filed in quadruplicate. Two copies of the challan i.e., original and the duplicate copies duly signed as proof of payment shall be returned to the assessee and the other two copies i.e., the triplicate and the quadruplicate copies shall be retained by the Bank.

- (4) The quadruplicate copy retained by the Bank shall be transmitted to the assessing authority on the day following the day of payment.
- (5) Every Designated Bank shall send the scroll along the triplicate copies of challans to the concerned Treasury Officer on the 5th day of every month showing therein the amount received in the previous month. The scroll shall contain the challan number and dates, the name of the assessee and the amount paid. The Treasury Officer on receipt of the scroll from the bank forthwith send an advice list to the assessing authority of the area showing the same details as given in the scroll.
- (6) The amount of tax, interest or penalty or any other sum except when the same is payable by court fees stamps, shall be deposited in the Government Account under the Head of Account "0043-Taxes and Duties on Electricity-101-Taxes on sale of electricity".
- (7) Every assessing authority shall maintain a Daily Collection Register in Form-AED 2 wherein the particular of every challan received in proof of payment shall be recorded."

**Amendment
of Rule-4**

5. In the principal Rules, in rule 4, figure and brackets "(1)", appearing at the beginning and sub-rule (2) with provisions thereof shall be omitted.

**Substitution of
Rule-10A**

6. In the principal Rules, for rule 10A, the following shall be substituted, namely:-

"Rate of duty where no meter is maintained.

10A.

Where an assessee does not maintain meter for energy sold or consumed by him, the assessing authority shall make an assessment to the best of his judgment after making an estimation of units of energy sold or consumed on the basis of capacity of power plant/Generator set, average daily time of operation and such other factors as he may think necessary."

**Substitution of
Rule-11**

7. In the principal Rules, for rule 11, the following shall be substituted, namely:-

"Appeals to the Deputy Commissioner of Taxes (Appeals).

11. (1)

Any person aggrieved by an order passed under this Act by a taxing authority lower in rank than a Deputy Commissioner of Taxes, may appeal to the Deputy Commissioner of Taxes (Appeals), within sixty days from the date of receipt of such order:

Provided that if the Deputy Commissioner of Taxes (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, it may admit an appeal after the expiry of the said period provided it is presented within a further period of one hundred eighty days.

- (2) The appeal shall be presented in Form AED-6 and it shall be accompanied by a certified copy of the order appealed against and the fee, as required.
- (3) No appeal shall be entertained unless such amount of the tax, penalty or interest, as the case may be, as the appellant may admit to be due from him, has been paid.
- (4) No appeal by a person shall be entertained unless such appeal is accompanied by satisfactory proof of payment of minimum twenty five per cent of the disputed amount of tax, penalty, if any, imposed and the interest accrued thereon, if any:

Provided that Deputy Commissioner of Taxes (Appeals) may stay the recovery of the full or part of the balance amount of tax, interest and penalty, till disposal of the appeal.

- (5) The Appeal shall be verified and signed by the appellant or his agent, authorised in his behalf to the effect that the facts set-out in the appeal are true to the best of his knowledge and belief.
- (6) All other provisions of the Assam Value Added Tax Act, 2003 and the rules framed thereunder relating to filing of an appeal before the Deputy Commissioner of Taxes (Appeals) and disposal thereof shall apply mutatis-mutandis."

**Amendment
of Rule-13**

8. In the principal Rules, in rule 13, for sub-rule (5), the following shall be substituted, namely:-

"(5) When the amount to be refunded is more than rupees three lakhs the assessing authority shall take prior approval of Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall not approve the refund if the amount to be refunded exceeds rupees ten lakhs but forward such cases to the Commissioner for approval. Where the amount to be refunded is more than fifty lakhs, the Commissioner shall take prior approval of the Government before sanctioning such refund."

**Amendment
of Rule-16**

9. In the principal Rules, in rule 16, in sub-rule (1),—

- (i) in clause (a), for the words “Rupees three”, the words “Rupees five hundred” shall be substituted;
- (ii) in clause (b),
 - (a) in sub-clause (i), for the figure and word “25 paise”, the words “Rupees five” shall be substituted;
 - (b) in sub-clause (ii), for the figure and word “50 paise”, the words “Rupees five” shall be substituted;
 - (c) in sub-clause (iv), for the figure, punctuation mark and word “Re.1”, the words “Rupees five” shall be substituted;
 - (d) in sub-clause (v), for the figure, punctuation mark and word “Re.1”, the words “Rupees ten” shall be substituted.

**Insertion of
new Forms**

10. In the principal Rules, after Form AED 1, the following new Forms AED1A and AED 1B shall be inserted, namely:-

“FORM AED-1A**Application for Registration [See Rule 2A]**

To,

The Assessing Authority,

.....

I,.....son/daughter/wife of
on behalf of(name & style of
business) engaged in the activity of supplying energy or generating energy for own use or
consumption, hereby apply for registration under rule 5A of the Assam Electricity Duty Act,
1964.

1. Name of the licensee or person :
2. Full address of the principal place of business :
3. Full addresses of all branches of business in the State :
4. Status : Proprietorship/Partnership/Company/Others
5. Name(s) and addresses(es) of the proprietor, partners, Directors, all persons having interest in business with following particulars :

SI. No.	Name in full	Father's/Husband's name	Age	Address
1	2	3	4	5

6. Whether the licensee or the person is registered under the A.V.A.T. Act, 2003 or the C.S.T. Act, 1956.

- (a) Registration No. and date
- A.V.A.T. Act, 2003 :
- C.S.T. Act, 1956 :

(b) Issuing Office

- 7. Income Tax Permanent Account No. (PAN), if any:
- 8. Number of power plant/ Generator and annual capacity of each of them :
- 9. Annual Estimate of units to be supplied or generated for own consumption:
- 10. 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 :
Date:

Signature :
Full Name
Status :

FORM AED-1B
Certificate of Registration
[See Rule 2A]

Registration Certificate No.

Office of issue

Circle :

This is to certify that.....(name and style) whose principal place of business is situated at..... has been granted registration under Section 5A of the Assam Electricity Duty Act, 1964.

- 1. It is liable to pay tax 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/ Generator and capacity of each of them :

5. Location and address of other places of business :

SI No.	Ward No. and Holding No.	Location	Remarks
1	2	3	4

Place :

Date:

Signature of the Assessing Authority

N.B. : This certificate should be exhibited at a conspicuous place within the premises of the business. ”

Amendment of Form 6

11. In the principal Rules, in Form AED 6, in the heading, for the words, “APPEAL TO THE ASSISTANT COMMISSIONER OF TAXES”, the words “APPEAL TO THE DEPUTY COMMISSIONER OF TAXES (APPEALS)” shall be substituted.

H. S. DAS,

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