

GUJARAT TAX ON SALE OF ELECTRICITY RULES, 1988

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GUJARAT TAX ON SALE OF ELECTRICITY RULES, 1988

WHEREAS, the draft of Gujarat Tax on Sale of Electricity Rules, 1986, were published as required by sub-section (4) of section 15 of the Gujarat Tax on Sale of Electricity Act, 1985 (Guj. 5 of 1985) at pages 171.1 to 171.8 of the Gujarat Government Gazette, Extraordinary, Part IV.B dated the 30th August, 1986, under the Government Notification, Industries, Mines and Energy Department No. GHU/86/48/STE. 1084/10461/K, dated the 30th August, 1986, inviting objections or suggestions, from all persons likely to be effected thereby till the 29th September, 1986; AND WHEREAS, objections and suggestions received on the said draft Rules have been considered by the Government; NOW THEREFORE, in exercise of the powers conferred by section 15 of the Gujarat Tax on Sale of Electricity Act, 1985 (Guj. 5 of 1985), the Government of Gujarat hereby makes the following rules, namely :

1. Short title :-

These rules may be called the Gujarat Tax on Sale of Electricity Rules, 1988.

2. Definitions :-

In these rules, unless the context otherwise requires,

(a) "Form" means a form appended to these rules ;

(b) "Month" means a month reckoned according to the British Calendar.

3. Submission of returns :-

Every licensee shall; in respect of his turnover of sales during a month furnish in duplicate a monthly return in Form A within 45 days from the end of the month to which the return relates, duly signed by him or by a person authorised by him in Form B, to the Officer authorised under section 7.

4. Payment of tax :-

(1) Every licensee required to submit a monthly return under rule 3 shall, within a period of one month and seven days immediately succeeding the month for which such monthly return is required to be submitted, pay into the Government treasury the amount of tax due for the month in respect of which the return is required to be submitted, by means of challan under the head "0043 Taxes and Duties on Electricity. (C) Taxes on consumption and sale of Electricity (2) Receipt under the Gujarat Tax on Sale of Electricity Act, 1985".

(2)

(a) Every payment of tax or interest into Government Treasury shall be made by a challan in quadruplicate.

(b) The copies marked "Original" and "Duplicate" shall be returned to the licensee duly receipted, of which the copy marked "duplicate" shall be submitted by licensee to the Collector of Electricity Duty within seven days of such payment.

(3) No payment of tax or interest shall be made in cash to any officer or authority appointed by or under the Act.

5. Form of Books of Accounts :-

The books of account required to be kept under section 7 shall be kept in Form C.

6. Qualifications of Inspectors :-

A person who is holding the post of Electrical Engineer or Assistant Electrical Engineer or a person holding a degree in Arts, Commerce, Law or Science of a recognised University or a degree or diploma in Electrical or Mechanical Engineering of a recognised University or any higher qualification recognised by the State Government or a person who had before the commencement of these rules worked as an Inspector under any law corresponding to the Act for the time being in force shall be qualified to be appointed as an Inspector

under sub-section (1) of Section 8.

7. Refund of Tax :-

(1) In case of claim for refund of tax arising due to wrong applicability of the rate or payments which are not covered in the definition of "turnover of sales" as given under Sub-section (h) of section 2 of the Act, the licensee shall make an application with full details of excess payments made and the reasons thereof, to the Officer authorised by the State Government under section 7, within six months from the date of such excess payments.

(2) On receipt of an application for refund under sub-rule (1), the authorised officer may call for such documents as he may deem fit and if satisfied, authorise the licensee to adjust the amount of refund from the subsequent payments to be made by the licensee.

8. Penalties for breach of rules :-

A breach of any of these rules by a licensee shall be an offence under this rule and the same shall be punishable with fine not exceeding one thousand rupees and when the offence is a continuing one with a daily fine not exceeding one hundred rupees during the continuance of the offence.

9. Repeal and Saving :-

The Gujarat Tax on Sale of Electricity Rules, 1984 are hereby repealed :

Provided that any thing done or any action taken under the rules so repealed shall insofar it is not inconsistent with the provisions of these rules, be deemed to have been done or taken under the corresponding provisions of these rules.