

THE WEST PAKISTAN ELECTRICITY DUTY RULES, 1964¹

[Gazette of West Pakistan, Extraordinary, 8th September 1964]

Notification No. S.O.PP-3/5-64².---- In exercise of the powers conferred on him by clause (iii) and clause (iv) of sub-section (1) of section 17 of the West Pakistan Finance Act, 1964 (West Pakistan Act, No. XXXIV of 1964), read with section 13 thereof, the Government of West Pakistan is pleased to make the following Rules, namely:--

1. Short title, extent and commencement.--- (1) These rules may be called the West Pakistan Electricity Duty Rules, 1964.

(2) They shall come into force at once.

2. Definitions. --- In these Rules, unless there is anything repugnant in the subject or context:

- (a) "Act" means the West Pakistan Act, 1964;
- (b) "Electric Inspector" means an Electric Inspector appointed under sub-Section (2) of section 36 of the Electricity Act, 1910;
- (c) "Electricity Duty" means the Electricity Duty payable under section 13 of the Act;
- (d) "Form" means a form appended to these rules;
- (e) "Government treasury" means a treasury of sub-treasury of the Government, and includes an office, branch or agency of a bank transacting treasury business for and on behalf of Government; and
- (f) "Inspecting Officer" means an officer appointed by Government to perform the duties and exercise the powers under these Rules.

3. Reading of meters.--- A licensee shall, in respect of energy liable to Electricity Duty, cause the meter of every consumer to whom he supplies energy to be read, so far as possible, on the same date in each month and record the unites of energy consumed in the month. The period between such consecutive readings shall be reckoned as one month for the purposes of calculation of Electricity Duty and submission of returns under Rules 7.

4. Adjustments.-- In calculating the Duty payable by a consumer, the licensee shall make the same allowance for fast meters. Incorrect readings mis-calculations due to clerical errors and adjustments or provisional charges in respect of premises which remain closed, as those made in respect of his own charges.

¹ To continue in force in Punjab, Sindh, Khyber Pakhtunkhwa and Balochistan under Art.19(2), P.O. NO.1 of 1970

² Published Gazette of West Pakistan, Extraordinary, 8th September, 1964.

5. Time and manner of collection and payment.--- (1) A licensee shall include the Electricity Duty payable by a consumer as a separate item in the bill of charges for the energy supplied and shall recover the same from the consumer alongwith the charges for the supply of energy.

(2) The electricity charges payable on energy consumed between the first day of July, 1964 and the coming into force of these Rules shall, if it has not already been recovered from the consumer, be included in the monthly bill of charges to be furnished to the consumer under the provisions of sub-rule (1).

(3) The licensee shall, within sixty days of the expiry of the month for which the Duty is levied. deposit the amount of such Duty into a Government Treasury under the head “XIII-Other Taxes and Duties-B-Receipt under West Pakistan Finance Act, 1964” and the treasury receipt to the Electric Inspector.

6. Keeping of books of accounts.--- Every licensee shall maintain and keep up-to-date books of accounts containing the following particular namely:--

- (a) Name and address of every consumer to whom the licensee supplies energy with account number.
- (b) Description of premises in which energy is use.
- (c) Number of units of energy supplied for---
 - (i) residential, office or commercial purposes; and
 - (ii) industrial undertaking.
- (d) Amount of electricity duty and the rates charged in respect of (c) above.
- (e) Amount charges on account of unmetered supply at flat rate under the provisions of the Act.
- (f) The date of cutting off the supply of energy on account of failure of payment of electricity duty.

Explanation.—Premises used wholly or principally for carrying on an manufacturing process within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

7. Submission of retunes. ---- Every licensee shall submit to the Electric Inspector:--

- (i) a monthly return in Form “A” , by the 15th of the month next after that following the month of which the return relates, separately for:--

- (a) residential, office or commercial purposes, and
- (b) an industrial undertaking.
- (ii) a quarter, return in Form "B" within 39 days for the expiry of the quarter, containing the particulars of any consumer who has failed to make payment of the Electricity Duty within three months of the presentation of the bill.

Provide that the returns for the period, the first day of July, 1964 to the coming into force of these Rules, shall be furnished by the licensee on such date or dates as may be specified by the Electric Inspector.

8. Inspection of books of accounts. --- (1) An Inspecting Officer may at any time, require licensee to produce for inspection at the registered or other office of the licensee, such books and records in his possession or control, as the Inspecting officer may consider necessary for ascertaining or verifying the amount of Electricity Duty leviable under the Act.

(2) The Inspecting Officer shall inspect books of accounts kept and returns submitted by a licensee at such intervals and the such extent as the Electric Inspector may direct.

9. Power for entry and inspection.--- An Inspecting Officer may, after giving reasonable notice to the occupier, enter any premises where energy is or is believed to be supplied for the purposes of:--

- (a) verifying the statement made in the books of accounts kept and the returns submitted by the licensee;
- (b) verifying the readings of meters; and
- (c) verifying particulars or ascertaining information required in connection with the levy of Electricity Duty.

10. Provisions of special meters. --- (1) Where there is combined installation using energy for:--

- (a) residential, office or commercial purposes; and
- (b) an industrial undertaking,

or where part of supply of energy is liable to Electricity Duty and part thereof is exempted from such Duty the licensee, or with the permission or approval of the licensee, the consumer shall install and maintain separate, suitable and correct meters to register the quantities of the two kinds of consumption separately:

provided that if any licensee or consumer, as the case may be, satisfies the Electric Inspector that the installation and operation of such meter or sub-meters involves cost

disproportionate to the amount of the Electricity Duty recoverable from him per month and furnishes to the Electric Inspector such data and information which, in the opinion of the Electric Inspector, is sufficient for the assessment of the said Duty, the Electric Inspector may exempt such licensee or consumer, as the case may be, from the requirement of this Rules.

(2) A licensee or consumer exempted under this Rule from installing and maintaining separate meters shall give intimation in writing to the Electric Inspector of every addition to the number and every increase in the power of lights, fans and other appliances used by him within twenty-four hours of such addition or increase.

11. Settlement of disputes and imposition of penalty.--- (1) If any consumer fails or neglects to pay the amount of Electricity Duty due from him within the period specified in the bill for its payment, or if no period is specified in within the period specified in the bill for its payment, within thirty days of the receipt by him of bill, he shall be liable to pay, in addition to such Duty, a penalty not exceeding the total amount of the Electric Duty due from him as may be imposed by the Electric Inspector.

(2) The penalty imposed under this Rule shall be recovered, without prejudice to the right of Government to recover the same under section 3 of the West Pakistan Dues Recovery Ordinance, 1962, so far as may be, in the manner provided for the recovery of the Electricity Duty.

(3) In case any difference or dispute arises between a consumer and a licensee regarding the liability of the consumer for the payment of the amount of Duty due from him, the licensee or the consumer shall refer the dispute to the Electric Inspector, who shall, after such inquiry as he deems fit, decide the matter and his decision shall be consider final and conclusive.

(4) Before proceeding to inquire into any dispute referred to him under the provision of sub-rule (3), the Electric Inspector my serve the consumer with a notice requiring him to deposit with the licensee, within seven days of the receipt of the notice, the amount of Duty alleged to be due from him and if on being served with such notice the consumer fails to deposit the amount of Duty within the time specified in the notice the Electric Inspector may direct the licensee to cut off the supply of energy to the consumer until such time as the amount of Duty is deposited by him, and the licensee shall act accordingly.

12. Application of Rules in the case of generation, use and supply of energy by a person other than a licensee.--- These Rules shall apply *mutatis mutandis* to any person other than a licensee generating, using and supplying energy to other persons.

FORM "A"

Monthly return showing information regarding energy supplied/used, Electricity Duty charged thereon and paid to Government during the month of-----19.

Total quantity of energy supplied/used for the purpose of:...Unit.

- (a) Residential, office or commercial purposes.
- (b) An industrial undertaking.

Exempted.--- Energy supplied to the following..... Units.

- (1) Any Government, save in respect of premises used for residential purposes.
- (2) A local Authority, save in respect of premises used for residential purposes.
- (3) Energy consumed by, or in respect of tubewells irrigation and agricultural machinery.
- (4) Energy generated by a plant having a capacity not exceeding $2^{1/2}$ kilowatts.
- (5) Energy consumed (including losses of energy) in generation, transmission and transformation.
- (6) Energy consumed in mosques, churches and other place of public worship.
- (7) Any consumer using not more than 20 units in any one month.---

Total

Net number of units on which Duty is leviable.

Amount of Electricity Duty on--- Units at---

Amount of Electricity on unmetered supply at flat rate on-----

Less adjustments allowed under Rule 4 plus recoveries on account of previous month.

Less rebate under sub-section (2) (ii) of section 13 of the West Pakistan Finance Act, 1964.

Amount paid into treasury under Challan No.----

Dated-----

FORM "B"

Return of consumer who has made default in payment of the electricity duty due on account of energy supplied during the month of----19--

Name and address of the consumer	Units consumed	Amount of electricity duty	Period for which electricity duty is payable	Reference of Ledger account No	Remarks (Action taken, if any by the Licensee for recovery)
1	2	3	4	5	6