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ABSTRACT



The Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 - Collection of Electricity Tax from Captive Power Plant - appointment of Electricity Tax Inspecting officers - orders - Issued.

Energy (B1) Department.

G.O. Ms. No.121

Dated 23.12.10

Read:-

1. From the Deputy Secretary to Government, Finance Department D.O Letter No.40212/Fin (RES-1)/2003-2, dated 1.9.2003.
2. From the Chief Electrical Inspector to Government, Letter No. 21035/A1/2003, dated 3.10.06.
3. From the Chief Financial Controller/GI, Tamil Nadu Electricity Board Letter No.CFC/ GI/ FC/ DFC/R/AAO/ Rev/D.No.123/ Dt 18.12.2008.
4. From the Chief Financial Controller/Rev, Tamil Nadu Electricity Board Letter No.CFC / Rev/ FC / Rev / D.No.44 / 2009. Dt. 16.09.2009.

ORDER:-

The Government appointed Tax Reforms and Revenue Augmentation Commission headed by Dr.Raja J.Chelliah, to examine reforms in State level taxation one of the recommendations of the Tax Reforms and Revenue Augmentation Commission (July 4, 2003) relates to entrusting the collection of Electricity Tax from Captive Power Plants either by Tamil Nadu Electricity Board or by Chief Electrical Inspector to Government..The Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 came into force from 16.06.03. (T.N. Act 12 of 2003)

2. In this regard, it was decided to entrust the work of collecting electricity tax by Tamil Nadu Electricity Board. The Chief Financial Controller (General), Tamil Nadu Electricity Board has confirmed that the Board's staff and engineers will take the genset's meter readings every month, include the Tax amount in the monthly CC Bills and collect the tax amount from the consumers as soon as the Electricity Tax (Gen-Tax on self consumption) exemption is withdrawn by the Government of Tamil Nadu.

3. The Chief Electrical Inspector to Government has suggested that vesting powers to supplier, that is Tamil Nadu Electricity Board, who have infrastructure to reach the D.G. sets which are located in HT and LT premises and remote location would be an effective way for revenue realization, without any omission. The Chief Electrical Inspector to Government will monitor such revenue realization on behalf of the Government. Hence, appointing Chairman and subordinate officials of Tamil Nadu Electricity Board as Electricity Tax Inspecting Officers for collection of Electricity Tax

would not disempower the powers of Chief Electrical Inspector to Government. Electrical Inspectorate officials vested under the Electricity Act, 2003.

4. The Government after examination decided to issue a notification in this regard. Accordingly, the following notification will be published in the next issue of the Tamil Nadu Government Gazette.

NOTIFICATION

In exercise of power conferred by sub-section (1) of section 12 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, (Tamil Nadu Act 12 of 2003), the Governor of Tamil Nadu hereby appoints the following officers, for entrusting collection of Electricity Tax as follows:-

Assessor. Grade-II For Low Tension Service Assessment
Assessors.

Junior Engineer. For Low Tension Current Transfer & High Tension
Assistant Engineer. Service Assessment
Assistant Executive Engineer.

Executive Engineer of the respective Division – Inspection Officer.

Superintending Engineer of the respective circle – Chairman (Appellate Authority).

(BY ORDER OF THE GOVERNOR)

P.W.C. DAVIDAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Works Manager, Government Central Press, Chennai-79.
(for publication of the Notification in the Tamil Nadu Government
Gazette and supply 150 copies to Energy Department, Chennai -9)

✓ The Chief Electrical Inspector to Government, Chennai – 32.

The Chairman-cum-Managing Director, Tamil Nadu Generation and Distribution
Corporation Limited, Chennai-2.

The Accountant General-I, Chennai-18

The Accountant General-I, Chennai-18 (By name)

Copy to:-

The Finance / Law Department, Chennai-9.

SF/SC

// FORWARDED BY ORDER //

3-23-11
True copy /
o/o CEIG
Guindy Chennai-32

A. Ananthan
SECTION OFFICER

Endorsement: 35711/01/2011# 1-3-2011