



### **ABSTRACT**

Energy Department - Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003 - Amendments - Orders - Issued.

### **ENERGY (D2) DEPARTMENT**

**G.O.(Ms).No.47**

**Dated: 12.07.2023**

**திருவள்ளூர் ஆண்டு 2054**

**சோபகிருது, ஆணி 27**

**Read:**

From the Chief Electrical Inspector to Government, Chennai-2  
letter No. 29141/A3/2019, dated 21.09.2022.

\*\*\*\*\*

### **ORDER:-**

The appended Notification shall be published in the Extra-ordinary issue of the Tamil Nadu Government Gazette, dated 12.07.2023.

**(BY ORDER OF THE GOVERNOR)**

**BEELA RAJESH  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Works Manager, Government Central Press, Chennai-1.

(for publication of the Notification in Tamil Nadu Government Extra-ordinary Gazette)

The Chief Electrical Inspector to Government, Guindy, Chennai-32.

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

All Senior Electrical Inspectors/Electrical Inspectors/ Assistant Electrical Inspectors/ Junior Electrical Inspectors,

(through Chief Electrical Inspector to Government, Guindy, Chennai-32)

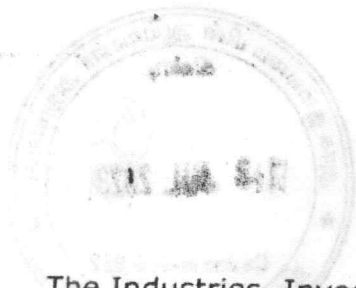
The Accountant General, Chennai-18.

**Copy to:**

The Special Personal Assistant to Hon'ble Minister

(Finance and Human Resources Management), Chennai-9.

(P.T.O)



//2//

The Industries, Investment Promotion and Commerce Department,  
Chennai-9.

The Law Department, Chennai-9.  
SF/SCs.

**//Forwarded / By Order//**

**ENERGY (D2) DEPARTMENT**

*K. Rajan*  
**SECTION OFFICER**

Dated: 15.07.2023  
To: The Secretary, Government of Tamil Nadu  
From: The Secretary, Industries, Investment Promotion and Commerce Department, Chennai-9.

For the Chief Electrical Inspector to Government, Chennai-2.  
Letter No. 29141/A3/2019, dated 21.09.2022.

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**BEEJA RAJESH**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

The Works Manager, Government Central Press, Chennai-1.  
For publication of the Notification in Tamil Nadu Government Extraordinary Gazette.  
The Chief Electrical Inspector to Government, Chennai-32.  
The General and Managing Director, Tamil Nadu Generation and Distribution Corporation Limited, Chennai-2.  
A Senior Electrical Inspector/Electrical Inspector Assistant, Chennai-32.  
The Chief Electrical Inspector to Government, Chennai-32.  
The Accounts General, Chennai-18.

Copy to:  
The Special Personal Assistant to Hon'ble Minister,  
Finance and Human Resources Management, Chennai-2.

## **APPENDIX.**

### **NOTIFICATION.**

In exercise of the powers conferred by section 15 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 makes the following amendments to the Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003:-

### **AMENDMENTS.**

In the said Rules,-

(1) In rule 5,-

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Application under section 5 of the Act for registration shall be made in duplicate to the "registering authority" in Form A1 along with a fee of Rs.2,000/- (Rupees Two Thousand only) in case of a generating plant of capacity upto and inclusive of 500kVA, Rs.4,000/- (Rupees Four Thousand only) in case of a generating plant of capacity exceeding 500 kVA and upto and inclusive of 2500 kVA, and Rs.8,000/- (Rupees Eight Thousand only) in case of a generating plant of capacity exceeding 2500 kVA. On receipt of the application, the registering authority may grant to the applicant a certificate of registration for such plant in Form A-2, subject to such conditions as may be specified therein. The Registration Number shall be quoted in the register maintained in Form-A3 and in the return of tax required to be submitted under rule 15.";

(ii) for sub-rule (2) and the proviso thereunder, the following sub-rule and the proviso shall be substituted, namely:-

"(2) The application under sub-rule (1) shall be submitted by the person within seven days from the date of purchase or procurement of such plant:

Provided that in the case of existing generating plants having a valid certificate of registration, such application shall be submitted within seven days before the expiry of the certificate of registration.";

(iii) in sub-rule (7), for the expression "Rs.100/- (Rupees one hundred only)", the expression "Rs.1,000/- (Rupees one thousand only)" shall be substituted;

(2) In rule 10,-

(i) in sub-rule (1), for the expression "not exceeding the limits of error specified in the Electricity Rules, 1956", the expression "duly meeting the class of accuracy specified in the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(ii) in sub-rule (2), for the expression "Indian Electricity Rules, 1956", the expression "Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(iii) in sub-rule (3), for the expression "correctness of the meter by an agency deemed qualified for the purpose by the Chief Electrical Inspector to Government", the expression "accuracy of the meter in a laboratory accredited by the Accreditation Board for Testing and Calibration Laboratories (NABL)" shall be substituted;

(3) in rule 12, for sub-rule (1), the following sub-rule and the proviso shall be substituted, namely:-

"(1) Every consumer is entitled to get refund of the excess tax paid under the Act, by making an application to the Director for refund of excess tax paid, or adjustment against tax leviable in future, along with the supporting documents such as electricity bill in original and receipt for the payment made to the licensee, within twelve months from the date of payment of such excess tax:

Provided that the Director on being satisfied with the sufficient cause shown by the applicant, may permit an application for refund of excess tax paid, or adjustment against tax leviable in future, within a period of four years from the date of payment of such excess tax."

**BEELA RAJESH**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

**//True Copy//**

  
**Section Officer**



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 268]

CHENNAI, WEDNESDAY, JULY 12, 2023  
Aani 27, Sobakiruthu, Thiruvalluvar Aandu-2054

## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### ENERGY DEPARTMENT

AMENDMENTS TO THE TAMIL NADU TAX ON CONSUMPTION OR SALE OF ELECTRICITY RULES, 2003.

[G.O. Ms. No. 47, Energy (D2), 12th July 2023, ஆனி 27, சோபகிருது, திருவள்ளுவர் ஆண்டு-2054.]

No. SRO A-25(d)/2023.

In exercise of the powers conferred by section 15 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 makes the following amendments to the Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003:-

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(1) In rule 5,-

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(ii) for sub-rule (2) and the proviso thereunder, the following sub-rule and the proviso shall be substituted, namely:-

“(2) The application under sub-rule (1) shall be submitted by the person within seven days from the date of purchase or procurement of such plant:

Provided that in the case of existing generating plants having a valid certificate of registration, such application shall be submitted within seven days before the expiry of the certificate of registration.”;



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(2) In rule 10,-

(i) in sub-rule (1), for the expression "not exceeding the limits of error specified in the Electricity Rules, 1956", the expression "duly meeting the class of accuracy specified in the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(ii) in sub-rule (2), for the expression "Indian Electricity Rules, 1956", the expression "Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(iii) in sub-rule (3), for the expression "correctness of the meter by an agency deemed qualified for the purpose by the Chief Electrical Inspector to Government", the expression "accuracy of the meter in a laboratory accredited by the Accreditation Board for Testing and Calibration Laboratories (NABL)" shall be substituted;

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Provided that the Director on being satisfied with the sufficient cause shown by the applicant, may permit an application for refund of excess tax paid, or adjustment against tax leviable in future, within a period of four years from the date of payment of such excess tax."

BEELA RAJESH,  
Principal Secretary to Government.