

THE BIHAR ELECTRICITY DUTY RULES, 1949

Notification No. 2240-F.I., dated the 10th February, 1949 – In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar, is pleased to make the following rules, the same having been previously published as required by sub-section (1) of the said section, namely :-

CHAPTER I.

SHORT TITLES DEFINITIONS

1. Short title – These rules may be called the Bihar Electricity Duty Rules, 1949.

2. Definitions. – In these rules, unless, there is anything repugnant in the subject or context –

- (a) “The Act” means the Bihar Electricity Duty Act, 1948;
- (b) “assesses” means a licensee or any other person who is liable to pay duty under the Act;
- (c) “Circle means a unit of Commercial Taxes administration created under the relevant provisions of Sales Tax Law of the State of Bihar for the time being in force.

“(cc) ‘Sub-circle’ means a unit of Commercial Administration created under the relevant provisions of the Sales Tax Law of the State of Bihar for the time being in force.”

- (d) “Form” means a Form appended to these rules;
- (e) “Government Treasury” means in relation to an assesses; the Treasury or Sub-treasury specified in the certificate of registration granted to him under rule 4;
- (f) ‘Inspecting officer’ means the Commissioner of Commercial Taxes, the Additional Commissioner of Commercial Taxes, the senior Joint Commissioner of Commercial Taxes, the Joint Commissioner of Commercial of Taxes, the Deputy Commissioner of Commercial taxes, the Additional Deputy Commissioner of commercial Taxes, the appellate Assistant Commissioner of Commercial Taxes, the Additional Appellate Assistant Commissioner of Commercial Taxes, Additional Assistant Commissioner of Commercial Taxes, the

superintendent of Commercial Taxes, the Additional superintendent of Commercial Taxes, the Assistant Superintendent of Commercial Taxes, (hereinafter referred to as the Commissioner, the Additional Commissioner, the Deputy Commissioner, the Additional Deputy Commissioner, the Joint Commissioner, the appellate Assistant Commissioner, the Additional appellate assistant Commissioner, the Assistant Commissioner, Additional Assistant Commissioner, the Superintendent, the Additional superintendent, the Assistant superintendent and the Additional Assistant Superintendent respectively or any other officer appointed by the State Government to discharge the functions of an Inspecting officer or prescribed authority under all or any of the provisions of the Act, or these rules;

(g) 'Section' means section of the Act;

(h) "Superintendent" includes Additional superintendent.

CHAPTER II. REGISTRATION

1. Application for registration.- (1) An application for registration shall be made by every assesses in Form 1, ²[within a month of his incurring liability to pay duty under this Act, or]; within a month of the date of the publication of this rules in the official Gazette or of the date of engagement in the business of generating or supply energy or the date of generating or consuming energy by such assesses, whichever is later.

³[(2) The application shall be signed by the assesses, or by an authorized agent on this behalf and shall after being verified in the manner indicated there in be submitted before the Additional superintendent or the Assistant Superintendent in charge of sub-circle, if the place of business of the assesses is situated within the local limits of a sub-circle, and to the Assistant Commissioner, or Superintendent of the circle in other cases.

³**[4. Grant of certificate of registration .-** (1) When the appropriate authority referred to in sub-rule (2) of rule 3, after making such enquiry as the considers necessary, is satisfied that the applicant has given all the required information and that the application, is in order, he shall, register the applicant and grant him a certificate of registration in Form II.

(2) If upon information which has come into his possession the appropriate authority referred to in sub-rule(2) of rule 3, is satisfied that an assesses has been liable to pay duty under the Act, but has nevertheless willfully failed to apply for registration, he shall, after giving him a reasonable opportunity of being heard, register him and grant him a certificate of registration.

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1. Subs. by Notification No. MS/12/66-12961 F.I. dated 15.11.1966
 2. Ins. By Notification No. E.D. -20/63 – 1190 F.T. dated 25.1.1964
 3. Subs. by Notification No. MS/12/66-12961 F.I. dated 15.11.1966 and came into force from 1.4.1965.

¹[5. **Amendment and cancellation of registration.** –(1) If any assesses –

- (a) discontinues to generate or distribute energy; or
- (b) installs a new plant or makes any extension of the existing plant which is likely to result in the increased production of energy; or
- (c) sells or otherwise disposes of his business or any part of his business or effects any other change in the ownership, name or style of business; he; or if he is dead, his legal representative, shall within a period of one month of such discontinuance, installation, extension, sale or change, submit a report to that effect to the appropriate authority referred in sub-rule (2) of rule 3.

(2) (i) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application under sub-rule(1) for the amendment of the certificate of registration, he shall after making such enquiry as he thinks fit, amend the certificate.

(ii) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application for the cancellation of a certificate of registration, or is otherwise satisfied that the registration certificate of an assesses should be cancelled, he shall after making such enquiry as he thinks fit and, on payment by the assesses of duty, due from him, by order, cancel the certificate with effect from the date specified in the order.

CHAPTER III

PAYMENT OF DUTY AND SUBMISSION OF RETURN

²[6. **Payment of duty:**– Every assesses shall pay the full amount of duty due from him within one calendar month of the month to which the duty relates.

7. Method of payment.-(1) Every assesses shall pay the full amount of duty due from him into the Government Treasury. No payment of any duty shall be accepted at the office. (Subs. by S.O.-71 dated 05.09.2007)

“(2) The challan for payment of duty shall be in Form IV and it shall be in five copies. The portion of the challan marked ‘Original’ shall be sent by the Treasury Officer to the officer Incharge of the Circle, the portion marked ‘Duplicate’ shall be retained by the Treasury officer and the portion marked ‘Triplicate and Quadruplicate’ shall be returned to the payer after being duly receipted and the copy marked ”for the circle” shall be forwarded by the bank to the Circle Inchareg. The payer shall annex the portion marked ‘Quadruplicate’ with the return as required to be furnished by him under the Act.” (Subs. by S.O.-71 dated 05.09.2007)

8 Submission of chalans with returns. – Every assesses shall, while submitting the return in form III as required by rule 9, attach to it the quadruplicate copy of the challan, referred to in rule 7.

²[9 **Submission of Returns** – Every assesses shall submit to the appropriate inspecting authority of the Circle or sub-circle as the case may be, a return in form III, within two calendar months from the expiry of the month to which the return relates. The return shall be verified in the manner indicated there in and shall be signed by the assesses or by his authorized agent. When an assesses holds more than one license, separate returns shall be submitted in respect of each license.

1. Subs by Notification No. MS//12/66-12661 F.T. dated 15.11.1966 and came into force from 1.4.1965.

2. Subs. By Notification No. ED-1285 F.T. dated 4.2.1967.

9A. Submission of return by an assesses having more places of business than one. – [(1) Notwithstanding anything contained in rule 9, where an assesses holds more than one license or is registered in more than one circle, the Commissioner may, by order in writing, direct that such assesses shall, instead of submitting separate

returns in Form III in respect of each such circle, submit the same to such inspecting officer as may be specified in the order and may, likewise, vary modify, or annul such order.”

(2) The assesses in respect of whom an order has been passed under sub-rule (I), shall be deemed to be an assesses of the circle in which he has been permitted to submit returns for the purposes of the Act, or these rules.

10. Rebate.- An assesses who submits proper return and deposits the amount of duty payable according to such return in the prescribed manner and within the prescribed time limit shall be allowed a rebate at the rate of one per centum on the amount of duty payable and the assesses may while making the payment deduct the amount of rebate admissible under this rule from the amount of duty payable by him.

11. Point at which duty is payable in a series of transfers. – Amendment of rule 11 of the Bihar Electricity Duty Rules, 1949-Rule 11 of the said rules shall be substituted in the following way, namely:-

“11. Manner of adjustment of duty and reduction of liability-(1) In a series of sales of electrical energy the amount that qualifies for adjustments at each subsequent stage of sale shall be the amount arrived at after applying the following formula:-

$$A = D_P \times (P_U - E_U - L_T) \div P_U$$

Where,

A = The amount of adjustment available to the subsequent seller of electrical energy in respect of sale of such electrical energy as has been purchased by him after payment of duty thereon;

D_P= The amount of duty paid by the subsequent seller to the preceding seller on purchase of electrical energy from the preceding seller;

P_U= The total number of units of electrical energy purchased by the subsequent seller from the preceding seller after payment of duty thereon;

E_U= The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions;-

(a) the sale is exempt under sub-section (2) of section 3, and

(b) the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty thereon; and

L_T = The total number of units of electrical energy lost in transmission to the subsequent seller:

Provided that in case the adjustment, computed as aforesaid, exceeds the duty payable by the subsequent seller, no duty shall be payable by the subsequent seller and such excess shall not be carried forward for adjustment against the duty payable by the said subsequent seller shall provide to the preceding seller a certificate in the following form :-

(2) (a) Every subsequent seller shall provide to the preceding seller a certificate in the following form :-

Counterfoil/Original/Duplicate

Name and Style of the subsequent
Seller :
Complete Address of the subsequent
Seller :
Period (month and year)”

Certificate

Certified that I/We have sold.....(specify number) units of energy which is exempt under sub-section (2) of section 3 of the Bihar Electricity Duty Act, 1948 out of the total units of electrical energy purchased from you during.....(specify month and year). The details of such sale are as under :-

Sale to	Number of units sold
Total	

Place :
Signature

Designation
office seal

Dated :

(b) The certificate referred to in clause (a) shall be signed by the person competent to sign the return required, by the Act, to be furnished by the subsequent seller and shall be provided separately in respect of every month.

(c) The said certificate in respect of any month shall be in triplicate and shall be provided to the preceding seller before the expiry of the fifteenth day of the month following the month to which it relates. The copy marked “Counterfoil” shall be

retained by the subsequent seller issuing the certificated and the copies marked “Original” and “Duplicate” shall be made over to the preceding seller who shall annex the copy marked “Duplicate” and shall enclose the copy marked “Original” with his return for the subsequent month.

(3) The reduction in liability under the proviso the sub-section (2) of section 4A shall be the amount arrived at after applying the following formula :-

$$R=E \div S \times D$$

Where,

R= The reduction in liability under the proviso the sub-section (2) of section 4A available to the preceding seller:

E= The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions :-

- (a) the sale is exempt under sub-section (2) of section 3 and in support of which the certificate required under sub-rule (2) is enclosed with the return, and
- (b) the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty there;

S=The total number of units of electrical energy sold to the subsequent seller during the previous month; and

D=The amount of duty on sale of electrical energy by the preceding seller to the subsequent seller during the previous month.” (Ins. by S.O.-71 dated 05.09.2007)

²[11A. Prescribed authority under section 5-A. Assistant commissioner or Superintendent or assistant Superintendent, shall be, the prescribed authority for the purpose of sub-section (1) of Section 5-A.]

CHAPTER IV

POWERS AND DUTIES OF INSPECTING OFFICERS.

12. Assessment. –(1) If the Assistant Commissioner, or superintendent, or the Assistant Superintendent is satisfied without requiring the presence of the assesses or production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of duty due from the assesses on the basis of such return.

(2) If the Assistant Commissioner, or superintendent, or Assistant Superintendent, is not satisfied without requiring the presence of the assesses or production of evidence that the return furnished in respect of any period is correct and complete, he shall serve a notice in form V on such assesses requiring him on a date

and at a place to be specified therein, either to attend in person or to produce or cause to be produce there any evidence on which the assesses may rely in support of such a return.

(3) On the date specified in the notice or as soon afterwards as may be the Assistant Commissioner, or superintendent, or the Assistant superintendent after hearing Such evidence as the assesses may produce and such other evidence as the Assistant Commissioner, or Superintendent, or the Assistant Superintendent may require on specified point, shall assess the amount of duty due from the assesses.

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1. Subs. by Notification No. 1285 F.T. dated 4.2.1967
 2. Subs. by Notification No. M.S – 12/66-12961 F.T. dated 15.11.66

(4) If the assesses fails to make a return or having made the return fails to comply with all the terms of the notice issued under sub-rule (2), or to produce any evidence required under sub-rule(3), the Assistant Commissioner, or Superintendent or the Assistant superintendent, shall, after giving the assesses a reasonable opportunity of being heard, assess to the best of his judgment, the amount of duty, if any, due from the assesses.

¹[13. **Notice of demand.** - If any sum is payable by an assesses under the provisions of the Act, the Assistant Commissioner, or Superintendent, or Assistnat superintendent, shall serve a notice in Form VI and shall also fix a date on which the assesses shall produce a copy of the challan in proof of any payment made by him of such sum.

²[14. **Appeal, revision and review.** –(1) An appeal against an order of assessment, with or without penalty shall lie to he deputy commissioner-

(2) An application for the revision of an appellate order passed by the Deputy Commissioner in sub-rule (1), shall lie to the Joint Commissioner.

(3) An application for the revision of an order passed by the Joint Commissioner under sub-rule (2), shall be presented to the Tribunal.

(4) The application for the revision of any order passed under the Act or these rules, other than an order of assessment with or without penalty or an order passed under sub-rules (1) or (2) of this rule shall be presented –

(a) to the Deputy Commissioner, if the order sought to be revised is one, passed by any authority not above the rank of Assistant commissioner.

(b) to the Joint Commissioner, if the order sought to be revised is one passed by the Deputy Commissioner.

(c) to the Commissioner, if the order sought to be revised is one passed by the Joint Commissioner, if the order sought to be revised is one passed by the Joint Commissioner.

(d) to the Tribunal, if the order sought to be revised is one passed by the Commissioner.

²[4A. Any appeal or proceeding relating thereto, or any revision pending Appellate Assistant Commissioner or any revision against appellate order or any other order passed by the appellate Assistant Commissioner pending before the Deputy Commissioner under this Act or Rules, on the date of commencement of this sub-rule shall not after the commencement of this sub-rule, be continued and disposed of by the said authorities and they shall be deemed to have been transferred to the Deputy Commissioner or Joint Commissioner, as the case may be, and shall be initiated and disposed of, or continued or disposed of by the said authorities as provided in this rule.

³[5) The Commissioner may, of his own motion, revise any order passed by any authority subordinate to him.

²[5A) An appellate or revisional authority may, on application, stay recovery of any amount payable under the Act, in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary a report from the Additional Superintendent or Assistant Superintendent in-charge of the sub-circle, if the dues relate to a sub-circle and from the Assistant commissioner or superintendent of the Circle in other cases

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1. Subs. by Notification No. 12/66-12961 F.T. dated 15.11.66
 2. Subs. by S.O. 388 dated 23.3.1978.
 3. Subs. by S.O. 330 dated 18.04.1970.

Provided that such an application shall not be entertained unless it is filed before the expiry of three months from the date the appeal or revision is filed.

(6) An appeal or application shall not be entertained unless it is filed the dated communication of the order which is appealed against or sought to be revised; but the authority to whom the appeal or application in revision lies may admit it after the expiration of the said period, if the said authority is satisfied that the appellant or applicant had sufficient cause for not presenting the appeal or application within the said period.

(7) A memorandum of appeal and application for revision shall be in writing and shall specify the name and address of the person filling the appeal or application for revision, the registration number, the date of the order appealed against or the date of the appellate order, as the case may be the name and designation of the officer who passed the order and shall contain a clear statement of the facts and nature of the relief prayed for and shall be verified and signed by the person filling the appeal or application or by his authorized agent. Every such memorandum of appeal and application for revision is sought, as the case may be, and shall be –

- (a) Presented to the appellate or provisional authority, as the case may be, by the person filling the appeal, or application or by his authorized agent; or
- (b) sent by registered post to the appellate or revisional authority, as the case may be.

(8) The following fees shall be payable on appeals and applications for revision namely –

- (i) Upon a memorandum of appeal against an order of assessment of duty or imposition of penalty or both passed under the Act or these rules or an application for revision of an appellate order.

Five percentum of the amount in dispute subject to a minimum of rupee one and a maximum of rupees fifty.

- (ii) Upon an application for revision of any other order – Rupees three.

Provided that no fees shall be payable in respect of any appeal or application filed by or on behalf of the State Government.

¹[8A) The fees payable under sub-rule (8), shall be deposited into the Government Treasury under head. [XIII-Other Taxes and Duties –B-Receipts from Electricity duties –Duty under the Bihar Electricity Duty Act.

(9) Where an authority reviews under sub-section (4) of section 9A, an order passed by it under the Act, or these rules, it shall record its reasons in writing for doing so.

1. Ins. By S.O. 831 dated 30.10.1968.

2. See now new head of account.

(10) Save with the previous sanction of the Commissioner recorded, in writing an order, other than order passed by the Commissioner, shall not be reviewed more than twelve months after the date of the passing of the order which is sought to be reviewed.

(11) No authority below the rank of Commissioner, shall review an order which has been passed by its predecessors in office, except with the previous sanction of Commissioner.

Explanation. –For the purpose of this rule, the expression ‘Deputy Commissioner’ shall include ‘Additional Deputy Commissioner’.

¹[14A. **Grant of copy of orders passed by an Inspecting officer :-** (1) A searching fee of twentyfive paise in adhesive court fees stamps shall be levied in all cases, provided that no searching fee shall be charged when papers, of which copies are required, have not been deposited in the Record Room of the Inspecting officer.

(2) On receipt of the application the assesses shall be informed of the amount of court fee stamps required, under the provisions of sub rule (8), for the supply of the copy. On payment of the requisite amount of court fee stamps by the assesses, a certified copy of the order shall be prepared and granted to him.

- (3) The following fees shall be payable for the grant of copies, namely : -

	Rs.
(1) Application for certified copy (Ordinary)	1.50
(2) Application for certified copy (Urgent)	4.00
(3) Copying fee for every 150 words or less (Ordinary)	0.59
(4) Copying fee for every 150 words or less (Urgent)	1.00
(5) Authentication fee (Ordinary)	1.50
(6) Authentication fee (Ordinary)	
(7) Application for certified copy by registered post.	[10.00
	(Thought Treasury Challan

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1. Subs. by S.O. 1202 dated 08.10.1975
 2. See now new postal charges for registered cost.

	Rs.
(8) On memo, appeal against or assessment or penalty of an application for revision of an appellate order.	15/2 percent of the amounting dispute subject to a minimum of Rs. 5.00 and macimum of Rs. 100 (In Treasury Challan).
(9) Application for revision of any other order.	5.00
(10) Application for registration	2.00
(11) Application for registration of registration certificate.	2.00
(12) Application for extension of time in a proceeding.	2.00
(13) Application for extension of time for payment of tax assessed or a penalty imposed.	200.00
(14) Miscellaneous application for relief.	2.00

¹[**15. Refund.** –(1) If the authority referred to in sub-rule (2) is satisfied upon a claim, made in this behalf by any assesses, that the duty or penalty or both paid by him or on his behalf was one with which he should have not been properly charged or which is in excess of the amount payable by him, he shall allow a refund of the amount improperly charged or paid in excess, to such assesses, or incase in death of such assesses, to his legal representative;

Provided that no claim for the refund of any duty or penalty or both shall be entertained unless it is made within six months of the date of the passing of the order or assessment or within three months of the date of final order passed in appeal or revision whichever is later

(2) The following authority shall allow the refund –

(a) The Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent incharge of the sub-circle, if the amount to be refunded does not exceed Rs. 5000.

16. Power to enter premises and seize papers. – An Inspecting officer may, for carrying out the purpose of the Act, or these rules, within the local limits of his Jurisdiction –

- (a) enter any premises which is used for generating or distributing energy or which contains any meter or other mechanical apparatus or any written record, register and accounts relating to the generation, distribution, sale or consumption of energy and it shall be the duty of the person in charge of such premises to give the Inspecting Officer facilities in discharging his function;
- (b) call for from require any assesses to produce or causes to be produced before him any accounts or documents relevant to the generation, distribution, sale or consumption of energy;
- (c) seized accounts, registers or documents of the assesses, if there is good reason to believe that any assesses is attempting to evade the payment of any duty payable by him under the Act;

Provided that whenever any accounts, registers or documents are seized, a receipt, shall be granted to the assesses for the same and the seized paper shall be retained only for so long as may be necessary for examination thereof, or for purposes of any prosecution.

(d) issue from time to time instructions to assesses for the proper maintenance of registers and books of accounts showing generation, distribution, sale or consumption of energy;

And it shall be the duty of the assesses to carry out all such instructions.

¹[16A. **Composition of offences under section 8-A.-(1)** The Commissioner shall be the prescribed authority for the purposes of section 8-A

(2) Where the Commissioner accepts under section 8-A a sum from any licensee or other person by way of composition of any offence, he shall issue an order in Form VII, directing the licensee or other person; as the case may be, to deposit in the Government Treasury the amount of composition money within the period mentioned in the order. A copy of the order may be sent simultaneously to the [Assistant Commissioner or Superintendent of the circle, or the Additional superintendent Assistant Superintendent of the sub-circle, as the case may be and the Treasury Officer for information.

(1) Their Commissioner shall fix a date on which the licensee or other person shall produce before the [Assistant Commissioner or Superintendent of the circle or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be, a receipted challan in proof of payment

CHAPTER V.
MISCELLANEOUS.

17. Reading of meters. – A licensee shall in respect of energy liable to duty under the Act, cause the meter of every consumer to be read as far as possible on the same date in each month and maintain a record of the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of duty and submission of returns under rule 9.

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1. Ins. By Notification no. 5317-F.T., dated the 14th April, 1951 (w.e.f. 1.4.1951)
 2. Subs. by S.O. 388 dated 23.3.1978

18. Adjustment. – In calculating the duty payable by a consumer the licensee shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of his own charges.

19. Provision of meters. - Every assesses shall install and maintain separate, suitable and correct meters or sub-meters to register the quantities of energy generated, distributed, sold or consumed by him and shall likewise, cause meters to be installed and maintained in the premises of consumers for the correct registration of the quantities of energy consumed by such consumers:

Provided further that where there is a combined meter for registering the quantities of energy, part of which is dutiable at any rate or at different rates and part is exempt, the assesses shall cause separate meters to be installed for registering the quantities of the different types of consumption separately:

Provided further that if any assesses satisfies the Assistant Commissioner or Superintendent of the circle, or the Additional Superintendent or Assistant Superintendent of sub-circle, as the case may be, that the installation and maintenances of such separate meters or sub-meters involve costs disproportionate to the amount of the duty livable from him and furnishes to the Assistant Commissioner or Superintendent of the circle or the Additional superintendent or Assistant Superintendent of sub-circle as the case may be, such data as, are in the opinion of the

Assistant Commissioner or superintendent, of circle, or the Additional superintendent or Assistant Superintendent of sub-circle as the case may be, such data as, are in the opinion of the Assistant Commissioner or Superintendent, of circle, as the case may be, necessary for the assessment of the said duty he may assess the duty payable and exempt such assesses from the requirement of this rule. An assesses exempted under this proviso shall communicate to the Assistant Commissioner or Superintendent of circle, as the case may be within one month any change in the data on the basis of which the duty payable by him was assessed.

²[**19A. Affixation of sale.** - An Inspecting Officer or any other person deputed by him for the purpose may affix one more seal or seals to any meter or sub-meter installed for the purposes or rule 19, by any person, other than a licensee, who generates energy for this own use or for the use of his employees.

20. Books of accounts. – (1) Every assessee shall maintain a record showing, amongst others, the following particulars, namely :-

- (a) Units of energy generated during the month;
- (b) Units of energy distributed during the month;
- (c) Units of energy consumed in premises used for residential or office purpose of an undertaking exempted from duty;
- (d) Units of energy supplied in metered premises; and
- (e) units of energy supplied in unmetered premises.

(2) A licensee shall maintain or cause to be maintained records showing the following particulars, namely :-

- (a) the name and full address of the person to whom energy is supplied;
- (b) the units of energy supplied to each consumer having metered premises;
- (C) the number of bulbs with wattage used by each consumer in unmetered premises;
- (d) a clear account of energy consumed separately by each undertaking exempted from payment of duty; and
- (e) the amount of duty realized from consumers.

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1. Subs by Notification No. 23/66-1285 F.T. dated 4.2.1967.
 2. Ins. by Notification No. 12819-F.T. dated 10.11.1959.

21. Notices. – (1) Notices under the Act, or the rules, may be served by any of the following methods, namely :-

- (i) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorized to receive notice on his behalf;
- (ii) by post;

Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Inspecting Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned method, the said officer shall order the service of the notice by affixing a copy thereof, on some conspicuous part of any place or residence or office last notified by the addressee such service shall be as effectual as if it had been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered to, an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof, in accordance with the proviso to sub-rule(1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the addressee's office or residence or the building in which his office or plant is or was located were identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the addressee's office or residence or building to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and,

unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall if he is satisfied from the report of the serving officer or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

CHAPTER VI.

Penal Provisions

22. Punishment.- Any person contravening any provision of these rules, shall be, punishable with fine which may extend to one thousand rupees.