

thereof, on some conspicuous part of the addressee's office or of the building in which his office or plant is located or where he habitually resides or upon some conspicuous part 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.

FORM I

APPLICATION FOR REGISTRATION.

(See Rule 3)

To,

THE SUPERINTENDENT OF COMMERCIAL TAXES

.....CIRCLE

I.....son of.....on behalf of the assessee, whose particulars are detailed below, hereby apply for registration under rule 3 of the Bihar Electricity Duty Rules, 1949—

1. Name of the assessee:
2. Status (Whether individual, a Hindu undivided family firm, limited company, association of persons etc.)
3. Name and designation of the person in charge of management.

4. Nature of business (state whether generation, distribution, consumption or combination of any of these)
5. Location of generating plant
6. Location of distributing plant
7. Address of office or any other place where notices and communications should be ordinarily despatched—
 - (a) Mohalla/Road
 - (b) Village/town
 - (c) Post Office
 - (d) Revenue Thana
 - (e) Sub-division
8. Boundary of the area of supply
9. State if the energy is supplied to consumers in metered or unmetered premises or both.
10. Complete list of other places of generation and/or distribution for which the assessee holds separate license and for which separate application has been/will be made.
11. Total units generated during the previous year.
12. Books of accounts ordinarily maintained.
13. Particulars of persons having interest in the business in case of an assessee other than a company registered under the Indian Companies Act, 1913 (VII of 1913).

Serial No.	Name and parentage	Designation	Permanent address.	Nature and extent of interest
1	2	3	4	5

14. I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated the _____ 19__.

Signature.....

Designation.....

ACKNOWLEDGEMENT

Received an application in Form I from.....for registration under Bihar Electricity Duty Rules, 1949.

Receiving Officer.

FORM II
CERTIFICATE OF REGISTRATION.
 (See Rule 4)

Regn. No.....Circle.....

This is to certify that the assessee, whose particulars are detailed below, has been registered under rule 4 of the Bihar Electricity Duty Rules, 1949, on theof.....

He is liable to pay duty for distribution and/or consumption of energy from.....

1. Name of the assessee—
2. Name of the person incharge of management
3. Nature of business—
4. Location of generating/distributing plant.
5. Name of the Treasury where the duty is to be deposited—

Date

Designation of the authority.

1["FORM III
RETURN OF DUTY PAYABLE UNDER THE BIHAR ELECTRICITY
DUTY ACT, 1948
 (See Rule 9)

Registration No.

Name and address of the assessee.....

Status.....

Location of office/place of business
 for which this return is filed.....

Period for which return is filed.....

	Particulars	Units	Value
	(a) (i) Units generated		
	(ii) Units purchased in bulk		
	(b) Units lost in transmission and transformation		
2.	Balance units available for consumption or for sale.		
3.	Units on which reduction is allowable under rule 11(3) to the first seller.		
4.	Units of energy on which duty is not leviable under section 3(2) of the Act (furnish, as signed annexure to this return, details of energy sold/ consumed in respect of each of the clauses (a) to (f) of section 3 (2) of the Act)		
5.	Units sold or consumed on which duty is payable:		
	(a) Duty at the rate of 6% of the value of units consumed or sold		

	(b) Duty at the rate of 2 paise per unit of energy		
	(c) Total Duty		
6.	Less adjustment allowable under rule 11(1)		
7.	Less rebate at the rate of 1% under sub-section (5) of section 4		
8.	Balance payable		
9.	Amount paid:		
(a)	Draft No. and date/cheque No. and date/Cash		
(b)	Challan No. & Date		

I declare that the above statements/particulars are true and complete to the best of my knowledge and belief.

Date

Signature
Status"

FORM IV

Chalan (P)

(See Rule 7)

*Serial no.....of collection register.....Sadar Treasury no.....for the month of.....

†Original (to be returned by the Treasury Officer to the Superintendent of Commercial Taxes).

Duplicate (to be retained in the Treasury).

Triplicate (to be returned to the assessee for his own use).

Quadruplicate (to be returned to the assessee for being forwarded to the Inspecting Officer).

¹[XIII—Other Taxes and Duties—B—Receipts from Electricity Duties—Duty under the Bihar Electricity Duty Act, 1948.

Challan of duty paid to Treasury/Sub-Treasury for the period
Branch of 2[Imperial Bank of India,

By whom tendered.	Name of the assessee and Regn. No.	Payment on account of	Amount
			Rs. P.
		Total.....	

Rupees.....Paise.....(in words)

Signature of depositor

* To be printed in the original copy only and will be filed in the Commercial Tax Office.

† Original, duplicate, etc., will be printed in the respective copy of the form.

1. See now new head of account.

2. Now State Bank.

For use in the Treasury.

1. Received payment of Rs. Paise (Rupees
Paise only).
2. Date of entry.

Treasury Officer.
Agent or Manager.

Treasurer.

Accountant.

FORM V.

Notice of Hearing
(See Rule 12)

To

... ..

Regn. No.

Mahalla/Road

Village/Town

Revenue Thana

Thana No.

Subdivision

- (a) Whereas I am not satisfied without requiring your presence or production of evidence that return (s) furnished by you for the period mentioned below is/are correct and complete I hereby require you to attend in person to produce or cause to be produced evidence on which you may rely in support of such return (s) at the following place and time according to the provisions of rule 12(2) of the Bihar Electricity Duty Rules, 1949.
- (b) Whereas you have not furnished returns for the period mentioned below you are hereby given an opportunity of being heard at the following place and time according to the provisions of rule 12(4) of the Bihar Electricity Duty Rules, 1949.
- (c) Whereas on information which has come to my possession I am satisfied that you are liable to pay duty but have nevertheless wilfully failed to apply for registration, you are hereby given an opportunity of being heard at the following place and time according to the provision of rule 5(2) of the Bihar Electricity Duty Rules, 1949.

Period under reference

Authority before whom to appear

Place of hearing

Date

Time

Evidence required to be produced.—

1. Books of Accounts maintained under section 5 of the Bihar Electricity Duty Act, 1948.

2. All other relevant documents and papers relating to and in support of the return required to be verified.

3. (Here enter any other paper and document required to be produced.

(Seal)

Signature.....

Date

Designation.....

FORM VI

NOTICE OF DEMAND

(See Rule 14)

Office

Date

To

Regn. No.

Mahalla/Road

Village/Town

Revenue Thana

Thana no

Subdivision

assessment proceeding filedappealpetition of revision

by

Please take notice that whereas your _____ by you for the period specified hereunder has been duly disposed of, you are hereby directed to deposit the following amount in the Government Treasury.

assessment proceedingappealpetition of revision

1. Date of disposal of

2. Period under reference

3. Amount of demand Less amount paid— Rs.

P.

Net demand/excess

(in words)

4. Last date of payment—The.....day of.....19

N.B.— On default after the due date the amount will be recovered as arrears of land revenue.

Date.....

Signature

Designation

¹[FORM VII.**ORDER DIRECTING AN ASSESSEE TO PAY COMPOSITION
MONEY UNDER SECTION 8-A.**

(See Rule 16-A)

To,

.....

Whereas in accordance with the provision of section 8-A of the Bihar Electricity Duty Act, 1948; your application for compounding of the offence committed under clause of section 8 of the said Act has been accepted by me, you are hereby directed to deposit Rs (in words), the amount of composition money, in the Government Treasury at produce receipted chalan in proof of payment before the Superintendent of Commercial Taxes Circle by (date) and report compliance to the undersigned.

(Seal)

Place

Date

Commissioner of Commercial Taxes,
Bihar²[FORM VIII**REFUND PAYMENT ORDER**

(See Rule 15A)

Book No.....

Serial No.....

Circle.....

³[XIII—Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.

Book No....Voucher No.

Serial No. of.....

Circle

¹[XIII—Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.

Book No.....

Serial No.....

List of payment for.....

³[XIII—Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.

1. Ins. by Notification No. 5317-F.T. dated the 14th April, 1951(w.e.f. 1.4.1951)

2. Ins. by Notification No. 9360—F.T., dated the 21st August, 1952.

3. See now new head of account.

Counterfoil order for the refund of Electricity Duty.

Order for the refund of Electricity Duty (Payable at the Government Treasury within one month of the date of issue).

To,
The Treasury Officer

Order for the refund of Electricity Duty (Advice to Treasury Officer-Not to be cashed).

To,
The Treasury Officer

1. Refund payable to assessee.....

1. Certified with reference to the assessment record of.....for the period.....that a refund of Rs.....is due to.....of.....

1. Certified with reference to the assessment record of.....for the period.....that a refund of Rs.....is due to.....of.....

2. Style of business.....

2. Certified that the amount of Electricity Duty concerning which this refund is allowed has been duly credited to the Government Treasury.

2. Certified that the amount of Electricity Duty concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Registration of business.....

3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.

3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.

4. Assessment record No.....

4. Please pay to.....the sum of Rs.....(Rupees.....)

4. A refund payment order for Rs.....has been issued to.....on the date of issue mentioned below.

5. Date of order directing the refund—

.....
.....

6. Amount of refund—

7. Number and date of
challan by which the
amount was cre-
dited.....Signature and
designation of officer
issuing the order,
Treasury Voucher
No.....Date of encashment in
the Govt.
Treasury.....

Signature.....

Signature.....

Designation.....
Encashment in the
Treasury.....
Date.....
Place.....
Pay Rupees.....
only.

Designation.....

Treasury Officer,
Received payment,
Claimant's signature

Date.....

Memo No.

Memo No.

Memo No.

Date

Forwarded

to the

Treasury

Officer/

Assessee,

Designation of the
Authority

Date of issue.....

Forwarded to the

(Assessee) for encash-
ment.Designation of the
Authority

Date of issue.....

Forwarded to the

Treasury Officer

..... for
information.Designation of the
Authority

S.O. 1314, dated 10th September, 1982—In exercise of the powers conferred by Section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948), the Governor of Bihar purposes to make the following amendments in the Bihar Electricity Duty Rules, 1949 the draft of which is hereby published as required by sub-section (1) of the said section for information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken up for consideration on or after the 25th September, 1982.

2. Any objection or suggestion which may be received before the date specified above will be considered by the State Government.

AMENDMENTS

In the said rules—

(1) In clause (f) of Rule 2—

(i) For the words "the Superintendent of Commercial Taxes, the Additional Superintendent of Commercial Taxes, the Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes", the words "Commercial Taxes Officer" shall be substituted.

(ii) For the words "The Superintendent, the Additional Superintendent, the Assistant Superintendent and the Additional Assistant Superintendent", the words "Commercial Taxes Officer" shall be substituted.

(2) Clause (h) of Rule 2 shall be omitted.

(3) In sub-rule (2) of Rule 3—

For the words "The Additional Superintendent or the Assistant Superintendent in-charge of the sub-circle" the words "Commercial Taxes Officer-in-charge of the sub-circle" shall be substituted and the word "Superintendent" appearing in the sixth line shall be omitted.

(4) In Rule 11-A—

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(5) In sub-rule (1) of Rule 12—

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(6) In sub-rule (2) of Rule 12—

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(7) In sub-rule (3) of Rule 12—

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(8) In sub-rule (4) of Rule 12—

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(9) In Rule 13—

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(10) In sub-rule (1) of Rule 14—

For the words "shall lie to the Deputy Commissioner" the words "shall lie to the Joint Commissioner or the Deputy Commissioner specially authorised in this behalf" shall be substituted.

(11) For sub-rule (2) of Rule 14 the following sub-rule shall be substituted, namely :—

"An application for revision of an appellate order passed by the Joint Commissioner or Deputy Commissioner specially authorised in this behalf shall lie to the tribunal."

(12) Sub-rule (3) of Rule 14 shall be omitted.

(13) Clause (a) of sub-rule (4) of Rule 14 shall be omitted.

(14) Clauses (b), (c) and (d) of sub-rule (4) of Rule 14 shall be respectively renumbered as clauses (a), (b) and (c).

(15) For sub-rule (6-A) of Rule 14, the following sub-rule shall be substituted, namely :—

(i) Any appeal or proceeding relating thereto filed and pending before the Deputy Commissioner since before the coming into force of these rules will be deemed to have been filed and/or transferred to the Joint Commissioner or before the Deputy Commissioner specially authorised in this behalf to hear and dispose of the same, and any appeal relating to a period prior to the coming into force of these rules shall after the enforcement of these rules be filed before the Joint Commissioner or Deputy Commissioner specially authorised in this behalf.

(ii) Any revision against an appellate order filed and pending before the Joint Commissioner or a revision against any other order filed and pending before the Deputy Commissioner since before the enforcement of these rules shall be deemed to have been filed and/or transferred respectively to the Tribunal and Joint Commissioner and any revision relating to a period prior to enforcement of these rules against an appellate order, or against any other order passed by an authority not above the rank of Deputy Commissioner shall, after the enforcement of these rules, be respectively filed before the Tribunal and the Joint Commissioner.

(16) For sub-rule (5-A) of Rule 14, the following rule shall be substituted namely—

"(5-A) 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 Deputy Commissioner or Assistant Commissioner in-charge of the Circle or the Commercial Taxes Officer in-charge of the Sub-Circle to which the dues relate."

(17) The explanation to Rule 14 shall be omitted.

(18) For clause (a) of sub-rule (2) of Rule 15, the following clause shall be substituted, namely :—

"(a) The Commercial Taxes Officer-in-charge of the Sub-Circle, if the amount to be refunded does not exceed Rs. 2,500.

(19) In clause (b) of sub-rule (2) of Rule 15, the words "The Deputy Commissioner" shall be inserted in the first line after the first words "The Assistant Commissioner".

(20) In clause (c) of sub-rule (2) of Rule 15 the words "or Deputy Commissioner" shall be omitted.

(21) In sub-rule (2) of Rule 16-A for the words "Assistant Commissioner

or Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words "Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle" shall be substituted.

(22) In sub-rule (3) of Rule 16-A, for the words "Assistant Commissioner or Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words "Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle" shall be substituted.

(23) In the second proviso to Rule 19, the following proviso shall be substituted, namely :—

"Provided further that if the assessee satisfies the officer-in-charge of the Circle or the Sub-Circle, as the case may be, that the installation and maintenance of such separate meters or sub-meter involve cost disproportionate to the amount of the duty leviable from him and furnishes to the said authority such data as are in its opinion necessary for the assessment of the said duty, it may assess the duty payable and exempt such assessee from the requirements of this rule.

An assessee exempted under this proviso shall communicate to the said authority within one month any change in the data or data on the basis of which the duty payable by him was assessed.

(24) This notification shall be deemed to have come into force with effect from the 1st April, 1981.

FORM I

Application For Registration

(See Rule 3)

To

THE DEPUTY COMMISSIONER/ASSISTANT COMMISSIONER
OF THE CIRCLE/COMMERCIAL TAXES OFFICER-IN-
CHARGE OF THE SUB-CIRCLE

I,.....son of.....on behalf of the assessee whose particulars are detailed below, hereby apply for registration under Rule 3 of the Bihar Electricity Duty Rules, 1949 :—

- (1) Name of the assessee ...
- (2) Status (whether individual, Hindu undivided family, firm, limited company, association of persons, etc.).
- (3) Name and designation of the person in charge of management.
- (4) Nature of business (state whether generation, distribution, consumption or combination of any of these). ...
- (5) Location of generating plant.
- (6) Location of distributing plant

- (7) Address of office or any other place where notices and communication should be ordinarily despatched.
- (a) Mahalla/Road ...
- (b) Village/Town ...
- (c) Post Office ...
- (d) Revenue Thana ...
- (e) Sub-division ...
- (8) Boundary of the area of supply
- (9) State if the energy is supplied to consumers in metered or unmetered premises or both.
- (10) Complete list of other places of generation and/or distribution for which the assessee holds separate licence and for which separate application has been/will be made.
- (11) Total units generated during the previous year.
- (12) Books of accounts ordinarily maintained.
- (13) Particulars of persons having interest in the business in case of an assessee other than a company registered under the Indian Companies Act, 1913 (VII of 1913).

Sl. No.	Name and parentage	Designation	Permanent address	Nature and extent of interest
1	2	3	4	5

- (14) I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated the

Signature
Designation

ACKNOWLEDGEMENT

Received an application in Form I from for registration under Bihar Electricity Duty Rules, 1949.